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THE WEEK.

MONDAY, 17TH MARCH.

A VERY strange and sensational event happened a short time ago in Jetzelsdorf, in Lower Austria. It reads like fiction, but nevertheless it is said to be perfectly true. The wife of a tradesman succumbed there at the end of last month to a lingering illness, and after the physician had declared that death had taken place the remains were conveyed to the mortuary. The husband, who had loved his wife dearly, had ordered that she should be buried with her rings, earrings, and other jewellery on. On the night before the funeral a good-for-nothing fellow of the village, who had heard of this, broke into the mortuary with the intention of robbing the corpse. As he could not draw one of the rings off the dead woman's finger, he drew his knife to cut it off. But as soon as the edge of the knife penetrated the flesh the apparently dead woman, who had been in deep unconsciousness only, gave a loud cry. Life had returned to her, and she rose slowly in her coffin. The robber, horror-struck, rushed off as swiftly as his feet could carry him. The woman, who was dressed in ordinary clothes, as it is the custom in Austria, left the mortuary and went home. When she knocked at the door, it was opened by the apprentice. He asked "Who is there?" and one can easily imagine his amazement when he received the answer: "It is I, the mistress," and when he saw the woman whom he had believed to be dead in her coffin standing upright before him in fact, he was utterly speechless from terror and trembling. So the woman had to announce herself personally to her husband, who bemoaned her loss, and had meant to be present at her funeral the next morning. The meeting with him, of course, was of a more exciting nature still than that with the apprentice, and it took some time before she could convince her husband that it was not her ghost who spoke to him.

AT Sandringham the Prince of Wales has long instituted a pleasing custom of weighing both the coming and the parting guest. At the first convenient opportunity after being shown to his bed-room the guest is weighed, the entry made in a book, and he is weighed again on the morning of his departure. The book in which this record is kept is a bulky volume, perhaps one of the most interesting collections of autographs in the world. Amongst other signatures is that of "Salisbury" with the portentous announcement following that on his last visit to Sandringham the Premier weighed just over 18 stones, a record not to be regarded without uneasiness even by a person of Lord Salisbury's inches.

WRITES the *Malabar* and *Travancore Spectator*:—"Scissors and paste," or the extract portion of newspaper work, is apt to be under-estimated by the uninitiated. Few people, however, outside the sacred pale of journalism, know of the correct responsibilities of the "exchange" editor. The common newspapers in India have no just appreciation of newspaper extract work, although the thing is a science in itself. They generally make an extract in its original form, neither taking away from nor adding unto it. This is, need it be said, hardly the correct way of doing the thing. There may be extracts that would stand the strain of wholesome reproduction, but an excerpt of this kind is a literary *rara ovie*, to be reckoned with only at distant intervals. As a rule, every extract needs toning down or touching up. Some harsh or grating expression has to be mollified here, some dull, sluggish sentence has to be eliminated there, some necessary transformation has to be indulged in elsewhere. A bad beginning may render a whole extract liable to be passed over unread. How useful the deft touch of the extract editor comes in here?"

THE members of Parliament, who took a leading part in bringing about the repeal of the C. D. Act, are indignant at some of the provisions of the Cantonment Act, which re-introduces some of the objectionable features of the C. D. Act. They accuse Lord Lansdowne and his Councillors of gross breach of faith, and assert that, under the new Act, the entire spirit and actual language of the late Resolution in the House of Commons would be violated and over-ridden.

TUESDAY, 18TH MARCH.

BURMESE WOMEN.—The man in Burma is not master of the house. In the early years of married life the young couple reside at the house of the wife's mother. That is a good start. Again, the wife holds the purse-strings, and from her own commercial dealings often earns as much as the husband and contributes as much to the support of the house. The wife has an equal right with the husband to the family property, and if they separate she must get anything she brought into the family fund. The state of the law of divorce, or rather the custom of divorce, is very curious. It is all in favor of the woman, and this, of course, very much increases her independence. If the good man of the house has fallen into poverty, and is unable to support her, or if he is an idler or lazy, or becomes a cripple after marriage, she can demand a divorce. The husband is entitled to a divorce if his wife has no sons, if she does not love him, or if she persists in going where he likes her not to go. The second of these causes for a divorce is surely wide enough to gratify any reformer of the marriage laws. It comes to this in Burma, that if the parties desire it, and in many cases if only one wishes it, a divorce may be had. The marriage rite is very simple in Burma. The ceremony simply consists in the future man and wife sitting down in the presence of their assembled friends, and eating rice out of the same dish. That is the orthodox way; but romantic people are not pleased with this matter of fact business. It is quite common for young couples to elope, even where there exist no just cause of impediment to the match, and when the parents are quite willing to give their consent. After a few weeks' absence the erring ones return, receive the parental blessing, sit down to their rice in the presence of friends, and so the union is completed.

COMMENTING on the practical conclusion arrived at by the Hyderabad Chloroform Commission, namely, that chloroform may be safely administered, and it is not fraught with danger to the life of the patient, provided always the chloroformist is on the alert, and carefully guards the respiration of his subject, the *Medical Record* observes that this dictum, if universally accepted, will invest the office of chloroformist with tremendous responsibility; for clearly the issues of life and death will now be imposed upon his personal care. 'From a medico-legal point of view this is a very serious matter. Juries will seize this new dictum of scientific experiment and use it with convicting condemnation against the surgeon who should be unfortunate enough to have a patient succumb while being anæsthised.' The *Record* goes on to remark: "Our own experience, which extends over about ten or twelve thousand cases without a single casualty, is in perfect harmony with the finding of the Hyderabad Chloroform Commission We have hundreds of times administered chloroform singly and without the aid or presence of a second medical man. We feel, however, that with the promulgation and acceptance of the Hyderabad Commission's conclusions and in view of the certain adverse criticisms of juries in possible casualties, there is now an absolute necessity, nay an imperative demand, for the presence, besides the chloroformist, of one or even more medical men at every case of chloroform administration. Surgeons must now exercise still greater vigilant caution in chloroformisation, not only because the danger signals are more authoritatively demarcated in the matter of ceaseless concentrated watchfulness of the patient's respiration, but because any casualty is asserted to be preventible and its occurrence will reflect discredit and invoke censure."

A SYLHET correspondent reports that a long but not very severe shock of earthquake was felt on the night of the 8th instant at 11·45 P. M. Rain is wanted in the district, and cholera has broken out badly in many places.

INFLUENZA is said to have reached Hyderabad, but so far only a few cases with symptoms identical with those of the Bombay epidemic have been reported.

A CENSUS is about to be taken of the population in the Nizam's dominions.

THE French Ministry have resigned in consequence of their defeat in the Senate on a secondary question.

WEDNESDAY, 19TH MARCH.

LIEUTENANT-GENERAL CHESNEY is thus described in an English paper:—"He first made his mark as the author of 'The battle of Dorking.' He was subsequently for many years the head of the Royal Indian Engineers College at Cooper's Hill. When the Government desired to acquire this estate from the trustees of Baron Grant, it was to this officer that the negotiations were entrusted; and he is believed to have saved the nation much money by not allowing the name of his principal to transpire until the purchase was concluded. He has been a Military Secretary to the Viceroy of India and a member of the Indian Council. Like the great Napoleon, he is physically a little warrior, and hardly big enough to provide space for the display of the various Indian stars and medals with which he has been liberally furnished."

FOOTBALL-playing has now-a-days become a fashion among our boys, nay among our grown up men, too. But it is not unattended with danger. The *Lancet* gives the following list of foot-ball casualties in the present season in England commencing the first week in September last, to the third week in the past month of January, taken from a carefully tabulated record of such casualties as have been publicly announced:—Deaths, 13. Fractures: legs, 15; arms, 4; collar-bones, 11. Injuries: spines, 3; nose, 1; knee, 1; ankle, 1; cheek, 1.

ACCORDING to a trans-frontier correspondent of the *Civil and Military Gazette*, Mulla Khalil, the well-known Mulla of the Mohmands, is endeavouring to persuade the Mohmands to refuse land for railway purposes. Several men of note have joined him, and he is now at Palosi in Gandao with 300 men, and has sent a letter to Mulla Najam-ud-Din of Hada to join him. It is thought probable that the Mulla is doing this with a view to getting some subsidiary allowance fixed for the Mohmands in connection with the railway. Men from Jalalabad, on the other hand, say that the Amir has agreed to the wish of the Government of India to open a railway, and they assert that the income derived from the railway will be paid to the Amir. The Tangi-Gharu mountain road, between Jalalabad and Kabul, which was commenced seven years ago, is almost finished, and the people seem to think that the Amir has been getting it cut for railway purposes.

AT the dinner given by the members of the Indian Uncovenanted Civil Services at the Hotel Metropole, Sir Roper Lethbridge presided, and a hundred and fifty members and were present, including Mr. H. S. King, Sir Lewis Pelly, Sir W. W. Hunter, Mr. Seymour Keay, Sir Andrew Clarke, Sir Theodore Hope, the Duke of Sutherland, and Messrs. Cowasjee Jehangeer Readymoney and Bannerji. Mr. King, in proposing "the cause," dwelt upon the sympathy which existed in India with the hardships of the Uncovenanted Services. Sir R. Lethbridge said that the action of the Government showed that the grievances complained of were felt by the whole body of Englishmen, and he urged them to continue in the victorious path they had now entered upon. India, he said, must send qualified delegates to testify to the Committee and prove to the Government how impolitic it was to employ officers who were rankling under injustice. It was absurd, he said, to propose retirement with fluctuating pensions, and he was confident that the appeal they were making would meet with justice at the hands of Parliament.

SIR ROPER LEITHBRIDGE read a letter from Lord Cross in which his Lordship promises that, after Easter, Government will move for a Select Committee of Enquiry into the alleged grievances of the Uncovenanted Services.

THE Labour Conference opened at Berlin, on the 15th instant, in the famous Congress Hall in Prince Bismarck's Palace. Baron Berletsch, Minister of Commerce, who has been appointed President, welcomed the delegates, and dwelt upon the necessity that existed for holding a Conference in order to preserve peace between the classes threatened by competition. Committees have been appointed to examine the different sections of the programme.

IN America even boot-cleaning is being done by electricity and the manual labour of the shoe-black is no longer needed!

THURSDAY, 20TH MARCH.

THE sympathy and disgust excited in England by the reported barbarous treatment of Russian exiles in Siberia have extended to America. Petitions to the Czar were being signed, when the last English mail left, in Philadelphia, asking for the more lenient treatment of prisoners in Siberia. The petitions cite the traditional friendship between America and Russia as the basis of the requests they cover. The articles published by the *Times* on the slaughter of Siberian political prisoners and the flogging of women at Kara have started the agitation, which is likely to assume formidable proportions. An "Oppressed Nationalities Aid Committee" has been constituted in London, and is to be established in Newcastle. A society entitled the "Friends of Russian Freedom" is also under organisation, and both seek to amalgamate and raise such an outcry in various countries as may awaken the attention of the Russian Government to the brutalities committed in its name.

CURE for Deafness of Old Age.—Sapolini, of Milan, claims to have cured 52 cases of deafness of old age. The prescription is simple. It is to mop the membrana tympani with a weak oleaginous solution of phosphorus. Under this application, it is said, the opacity of the membrane is diminished, the circulation increased, and hearing improved.

IT was reported recently that red or blood rain had fallen on the deck of a trading steamer while in the mid-Atlantic between England and Newfoundland. This variety of rain, when examined by the microscope, is usually found to be a mixture of red or ferruginous dust and water. It is commonly produced by the mingling in the higher regions of the atmosphere of much exceedingly fine red desert dust or volcanic ashes. In the year 1670, however, a shower of blood rain which fell at Hague owed its colour to the presence of prodigious swarms of small red water-fleas. In olden days red rain was the cause of much superstitious terror.

THE Portuguese Government has appointed additional Commisioners for the delimitation of the frontier between Lorenzo Marquez and the Transvaal.

THE *Times* states that two divisions of Russian Infantry and twelve regiments of Cavalry have been ordered immediately to points on the Austrian and Roumanian frontiers, and that the news has occasioned much surprize at Vienna and Bucharest.

THE Bhownugger Bribery Commission, which was appointed some months ago to inquire into allegations of bribery and corruption against certain subordinate officials of the State, and of which Mr. Proctor Sims was the President, has been dissolved; and the cases have been transferred to the Judiciary. The Chief Judge of the State has consequently issued a circular, calling upon the complainants to file within a fortnight complaints in the Courts of the respective magistrates where the offences might have occurred. Failing to file complaints within the time allotted, the cases would be struck off the rolls.

THE *Pioneer* writes:—"The orders regarding the withdrawal of the troops engaged in the Chin-Lushai Expedition will shortly be made known to Generals Tregear and Symons, and arrangements will then be carried out for establishing the new posts that are to be held. On the Chittagong-Cachar side the military police will hold Lungleh and Thanruma, while between 200 and 300 Gurkhas will be located on the Darjow Klang east of the Koladyne river. The remainder of the force will be withdrawn by April 15th. On the Burma side an effort will be made to stock Haka with supplies sufficient for 300 Gurkhas and 30 Sappers, 100 Chin coolies being retained for transport work. This, it is hoped, can be done by May 1st. General Symons' force will return to Burma intact with the exception of the 330 men already mentioned. As Fort White and the five smaller posts connected with it will still be held, the northern Chin country should be kept well under control, more particularly as the Tashons have been cowed by the operations in their rear from Haka. As regards political control, the Bengal Government will look after the Chins up to the Koladyne; the Chief Commissioner of Assam will deal with the northern Lushais about Thanruma; while the tribes east of the Koladyne will be in the purview of the Burma authorities. With the exception of Lienpunga all the chiefs whose country has been entered have made their submission, and the establishment of the three new posts at Thanruma, Darjow Klang and Haka will confirm them in their attitude, as they must recognise the impossibility of resisting attack from so many different directions."

THE Duke of Connaught's children, Princess Patricia and Margaret and Prince Arthur of Connaught, left by the P. & O. steamer *Rome* for England on Tuesday. There were also a number of other distinguished departures by the same steamer.

FRIDAY, 21ST MARCH.

THE Bombay Judges at Public Dinners.—The *Times of India* remarks:—"If the question is ever definitely raised, whether the Queen's Judges are to be invited to, or excluded from, State dinners, at which the guests of honour are Royal Dukes and Princes, it had best be settled by the Queen herself. There have been eminent statesmen whose maxim was to solve all disputes about dinners of no such significance over the dining table, and they were wise in their generation. Palmerston and Disraeli may be taken as examples. Sir James Fergusson is another. Our readers will remember how he affronted the Bench at a levee, desiring them to leave their ancient position at his right hand and take up that assigned in Scripture to goats and workers of iniquity. The learned Judges refused, and told him they would attend his levees no more. While the dispute was at its height, the Duke of Connaught paid his first visit to this city; and all the Judges had to be asked to the State dinner, and it was doubted if they would come. Sir James in discreet and graceful terms proposed a truce during the Royal visit; the Judges naturally agreed, and all the eight went to the dinner in state. The result was that the controversy disappeared. It was noticed the other day at the Governor's Durbar that not one of the Judges was present, although there had been public announcement made that the Duke of Connaught would be there. Such an occurrence is, we believe, unique; there has hardly ever been any Durbar here without the Judges being specially invited to attend. Of course, the peculiar attractions of Durbars and dinners are very different; but long-established custom treats both these solemnities as part of official duty, and the widespread hospitable sentiment of India makes State dinners almost indispensable. Perhaps the modern world will not all agree in giving literal assent to the opinion of Aristotle that the seat of intellect is in the stomach. But we are certain that all classes of society, anxious to honour the Prince of Wales' son, would regret that any innovations should be made in the customary etiquette, or that the visit to the port and city from which the young Prince is to take farewell of the Indies should be the only capital in which any unpleasantness of this sort should arise." Much ado about nothing.

THE Delegates of the Clarendon Press have arranged for the publication of a series of Half-Crown Volumes to be entitled "Rulers of India" to be edited by Sir William Hunter, K. C. S. I. The distinctive plan of the series is to present to English readers the salient outlines and turning-points in the Evolution of the Indian Empire in a carefully planned sequence of historical retrospects. Each volume will take a conspicuous epoch in the making of India, and under the name of its principal personage, will set forth the problems of government which confronted him, the work which he achieved, and the influences which he left behind. Thus the volume on Asoka will endeavour to present, for the first time, a comprehensive view of the political organisation of Ancient India. The rise and culmination of the Mughal Empire will be briefly sketched under the title of Akbar; its decay under that of Aurangzeb. The volume on Dupleix will sum up the struggle of the European nations for India, before the ascendency of the British. The volume on Dalhousie exhibits the final developments of the East India Company's rule. Lord Clyde will form the central figure of the group of heroes who put down the great revolt, and will present the aspects of the Mutiny as seen from the General's tent. Under the title of Earl Canning will be narrated the memorable political measures connected with the transfer of the government from the Company to the Crown. The volume on the Earl of Mayo will set forth the consolidation and progress of the India of the Queen.

THE series has now been arranged for. The editor himself will undertake Aurangzeb, the Earl of Mayo, and Dalhousie. Professor Rhys Davids will contribute a volume on Asoka and the political organisation of ancient India: Professor Seeley deals with Lord Clive. Sir Lepel Griffin with Runjit Singh, and Sir Henry Cunningham with Earl Canning. Other volumes arranged for are Cornwallis by Mr. W. S. Seton-Karr: Mountstuart Elphinstone by Mr. J. S. Cotton: Lord Clyde by Sir Owen Tudor Burne, Akbar and Dupleix by Colonel Malleson, Lord Bentinck by Demetrius Boulger, and Warren Hastings by Captain Trotter—all of whom may be looked to to handle their subjects adequately.

THE *Times of India* says that Bombay is not to have her new imperial Dock after all, at any rate not for some time to come. The Government recognises the need of such a Dock, Lord Cross says, and is even anxious to construct it, but the Treasury has put a fatal bar upon the expenditure of any more money till better times come.

SATURDAY, 22ND MARCH.

FEW people of the thousands in India who enjoy cheap oranges have any idea of the profusion in which the fruit grows on the southern slopes of the Khasi Hills and elsewhere in Assam. In computing a harvest, the oranges, it appears, are neither weighed nor measured, but are actually counted. The number imported last year into Bengal was 37,053,960, valued at one lakh and eighty-three thousand rupees. Yet it was a bad year; for more than 75½ million oranges came down the rivers the year before, and more than 40 millions three years ago. Another very common article of food for which Bengal is largely indebted to Assam is the potato. It was introduced into the Khasi Hills about forty-years ago. Potatoes are now annually exported from Assam to the amount of many thousands of maunds. But disease appeared among the plants two or three years ago, and the trade is declining.

THE proposal to build a Military Hospital on the Marina in Madras has been definitely abandoned in deference to public opinion.

MADRAS and Bombay are in different stages of the annual excitement over the results of the University examinations; and Bengal will shortly follow in their wake. No fewer than 83 per cent. of the candidates have failed at the late First Examination in Arts in Madras, so that the old trouble shows no signs of diminishing.

ON his way back to England, Prince Albert Victor will halt at Berlin, where he will join the Prince of Wales who will be there on a visit to the Emperor. Prince Albert Victor, it will be remembered, received the highest Prussian Order, the Black Eagle, during the Emperor William's visit to England last year. He will be formally invested with it during his stay in Berlin.

THE Government of the Nizam of Hyderabad is making large strides in progress. It has decided to maintain in England twelve students, who are to be selected by competition from the Nizam's subjects between the ages of 17 and 25 years, and who are to hold scholarships of the value of £300 per annum each for four years. These students are to graduate in Medicine, Engineering, Agriculture, or any other profession than law.

THE question how far it is consistent with the principles of sanitation to allow sewage of cities to be discharged into the rivers will, it is said, be shortly submitted to the investigation of Mr. Baldwin Latham, a well known English expert in such matters.

IN the House of Commons on February 21, Mr. Bradlaugh asked the Under-Secretary for India whether the Government would lay upon the table the Indian Foreign Office memorandum, dated May 6, 1888, referring to the occupation of Gilgit, and which memorandum was referred to by the Viceroy of India in his observations at the Council for making laws and regulations, held at Simla in September last. Sir J. Gorst replied that the speech of the Viceroy referred to in the question was made in support of a bill to prevent the disclosure of official documents. The memorandum asked for was referred to by the Viceroy as "a recent case in which a particularly scandalous disclosure of official information had taken place." Such a reference does not entitle the hon. member, as he seems to think, to the production of the document, to which on public grounds the Secretary of State cannot consent. Mr. Bradlaugh asked again: 'Has not the memorandum been printed and circulated in India?' Sir J Gorst said: 'Yes; a document purporting to be the memorandum has been printed by a gross breach of official secrecy; but that is a different thing from the Government of India producing it as an official document.'

HIS LORDSHIP the Bishop of Calcutta left Allahabad for Chota Nagpore, on the 17th instant, to consecrate the Bishop elect of the new diocese, the Rev. Mr. Whitelay. The ceremoney was expected to be attended, by the Bishops of Bombay, Madras, and Rangoon.

IT is probably not generally known, that there is held a big *mela* at Khatmandu, the capital of Nepal, every year on the occasion of the Hindu festival of *Sivaratri*. Travellers from British India are not, as a rule, allowed to enter the State of Nepal, unless accredited by passports. But at the time of the *Sivaratri* festival the rule is not observed. This year the *mela* came off on the 18th ultimo, and the number of pilgrims from British India, among whom were members of almost all Hindu races, was much larger than in previous years. The god whom the pilgrims go to worship is called *pasupatinath*, and the popular belief is that the man who can once in his life pay homage personally to him is saved from rebirth.

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The Hindoo Patriot

MONDAY, MARCH 24, 1890.

THE TOWN HALL MEETING.

THE public meeting held at the Town Hall last Monday under the presidency of Maharaja Sir Narendra Krishna Bahadur to consider the provisions of the Calcutta Municipal Act and to adopt a memorial praying for the amendment of the same, was an unqualified success. The spacious Hall was literally packed from one end to the other, and a large number could only find standing room. Such a large gathering had hardly been seen at the Town Hall on any occasion in recent years. All the classes and sections of the Native community were fully represented and the proceedings were conducted with great enthusiasm. Not less than five thousand persons were present and there were no school-boys among them. The Sheriff, Mr. H. B. H. Turner, opened the proceedings by explaining the circumstances under which he had convened the meeting. On the motion of the Maharaja Bahadur Sir Jotendra Mohun Tagore, K. C. S. I., seconded by the Hon'ble Raja Durga Churn Law, C. I. E., the Maharaja Sir Narendra Krishna, K. C. I. E., was voted to the Chair. The Chairman in a few well-chosen words, remarked that the provisions of the new Municipal Act with regard to the assessment of residential houses have filled the minds of the rate-payers with consternation. He called upon the meeting to discuss those provisions and he felt assured that if they succeeded in making out a strong case Sir Steuart Bayley would not reject their prayer for an amendment of the Municipal Act.

The first resolution submitted to the meeting embodied an emphatic protest against section 122 of the new Municipal Act, which relates to the assessment for residential houses. The resolution was ably moved by Kumar Debendro Mullick, a large house and land owner in the town and amalgamated area of the suburbs, and it ran as follows: "That this meeting desires to place on record its respectful but emphatic protest against the provisions of section 122 of the Calcutta Municipal Act, which introduces a principle of assessment that is foreign to the law of the land and is opposed to the maxims of English law as interpreted in a recent case in the High Court; and the meeting views with alarm the severe hardships with which the operation of the Act has been attended in practice, leading to heavy increase in the assessment of dwelling-houses." The Kumar pointed out that the house-rate had recently risen five times as much as it was formerly and that the 19½ per cent. now paid by the rate-payers had the prospect of being raised to 23 per cent; that this 19½ per cent. had by a strange process which prevailed of assessing houses, in some cases actually doubled. The Kumar humorously compared section 122 of the Act with an overdose of medicine which, though well-meant, had acted injuriously. The resolution was seconded by Babu Damodar Das Burman, and supported by Maharaj Kumar Benoy Krishna, Babu Surendra Nath Bannerjee and Mr. Lal Mohun Ghose. Babu Surendranath in an eloquent speech, made it clear that the new method of valuation under which the assessment of Municipal rates in Calcutta is now imposed on residential houses, is simply iniquitous. It will be remembered that, in defending section 122 of the Act Sir Henry Harrison, in his place in the Bengal Legislative Council quoted the high authority of John Stuart Mill, who, he contended, held that the valuation of residential houses should be fixed with reference to the cost of construction, because house-tax should be regarded as a sort of income-tax. Now, if Mill's principle was to be applied the assessment should be 4 and not 5 per cent. It must not be forgotten that Mill's views on this subject have not yet been carried out in an advanced country like England. The system of valuing residential houses which has been introduced into Calcutta by the new Municipal Act is, indeed, directly opposed to the English law. In England, as is well known, residential houses are rated procisely on what they can fetch in the market for occupancy purposes and not on the cost of construction. When the principle propounded by Mill with regard to the assessment of residential houses has been given effect to in England, there will be time enough to apply it to a backward and poor country like India. As matters now stand, the introduction of the new method of rating into Calcutta has been productive of an amount of hardship of which it is difficult to form an adequate conception. As Babu Surendra Nath Bannerjee on the authority of incontestable facts and figures pointed out, the practical working of section 122 in Ward No. 6 has caused an enormous increase in assessments. Out of a total of 2,018 premises which have been assessed in Ward No. 6, there are 853 premises in which the assessments have risen from one to fifty per cent.; 249 premises in which the assessments have risen from fifty to a hundred per cent. and 80 houses in which the assessments have risen from 100 to 200 per cent. These figures speak for themselves and hardly require any comment. Mr. Lal Mohun Ghose, who also supported the resolution in a thoughtful and weighty speech, laid special stress on the injustice of the new-fangled principle of assessment embodied in section 122 of the new Municipal Act—a principle which was altogether unjustifiable and without precedent. Mr. Ghose explained that the case of owners of residential houses in England was quite different and he observed;—"These residential houses were only possessed by the aristocracy and by the higher middle classes; in fact it was the plutocracy which enjoyed the ownership of residential houses. To the bulk of the English community the idea of a residential house was more difficult of accomplishment than the wildest of dreams. The vast majority of the British people lived in houses of which, like himself, they took the lease. How could they, if they were fair and rational men, compare the case of England with India? Here however humble and poor a man may be, he had a family dwelling-house, and if he had not, it was his constant and earnest endeavour to get one: it was the instinctive desire of the people of the country to first of all create a roof under which they and their family could dwell. To say that there was any analogy between India and England was to cast fairness to the wind, and to turn the law into a mere engine of wanton oppression. This is simply unanswerable. The first resolution was put to the vote and carried with acclamation.

The second resolution which was moved by Nawab Syed Ahmed Ali, was as follows:—'That the provisions of the Municipal Law which make it obligatory upon owners of *bustee land* to pay the rates leviable from tenants and then to realise them have entailed serious hardship upon owners and loss of revenue to the Municipality; and this meeting desires to express the earnest hope that this part of the Municipal Law, and other sections which the Committee on further consideration may consider objectionable may be modified." The mover of the resolution made it clear that the present law which compels the owners of *bustee* land to pay the Municipal rates in advance, inflicts a great deal of hardship and loss on them. The resolution was seconded by Babu Kalinath Mitter, who, as a member of the Bengal Council at the time the new Municipal Bill was carried through it, had taken a leading part in the debates on the measure. Babu Kalinath remarked with perfect justice that law and common sense were opposed to the principle which the new Act enforced—namely, that one man's burden should be thrown on another's shoulders. He then continued:—"The new law was an instrument of torture to the poor, and it was grievous; it was more than burdensome; it was grossly unfair to the rich as well as to the poor.* * * Their adversaries said that the law would only apply, and that only slightly, to the rich, but this was not a fact. And even, if it was true, it would still be an unfair law for the reasons that the other speakers had given" Babu Kalinath Mitter also protested against the transfer of the power of distraint from the Municipal Commissioners to the Small Cause Court,—an arrangement which would inflict much oppression on the poor. The resolution was supported by Babu Sitanath Roy, the able and energetic Secretary of the Bengal National Chamber of Commerce. Babu Sitanath Roy pertinently observed that the new Municipal Act forced the owners of *bustee* land to assume the position of collecting sircars to the Corporation, and undertake a task which the Municipality with its huge establishment and its summary powers, could not satisfactorily perform. Babu Kalicharan Bannerjee also spoke in support of the resolution. Referring to the last quarterly report of the Municipality, he shewed that the new system of realizing *bustee* rates had not worked satisfactorily and he thought that the sooner the provision complained against was wiped off from the Act the better. The resolution was put to the vote and carried with enthusiasm. Babu Amritanath Mitter moved the adoption of a Memorial to His Honor the Lieutenant-Governor, and the resolution was seconded by Babu Amarendranath Chatterjee, who said:—"He had felt the rigour of the law for months and months—in fact, whether rich or poor, they had all felt its rigour and he had come prepared to offer some home-thrust observations underlying the provisions of the law, which were unparalleled in its reasoning, but he was happy to say that he had been preceded by abler speakers." The memorial laid before the meeting was unanimously adopted, and an influential Committee was appointed for presenting the memorial to His Honor the Lietenant-Governor, and for adopting such measures as may be necessary for carrying out the objects of the meeting. The Committee consists of representatives from all classes and sections of the Native community. We hope very earnestly that the Memorial adopted at the meeting will receive careful and favourable consideration at the hands of our Lieutenant-Governor.

THE *ENGLISHMAN'S* SENSE OF EQUITY.

As was to be expected the *Englishman* roundly condemns the British Indian Association for having organised the demonstration against the New Municipal Act. To bow down before wrong and oppression and injustice is the best conduct for docile people, and woe be to those who have the misfortune of unyielding necks. Those men teach a bad lesson in docility, and have, therefore, to be repressed everywhere. In denouncing such people it is not necessary to make out a case. It is enough that bold assertion and hardihood of diction are plentifully scattered. The professed object of the *Englishman's* onslaught is criticism, but in its attempt to do that, it has not even the common fairness to reproduce the memorial, or even give the heads of it correctly to make them intelligible. Such reproduction would reduce the space for quibbling and make it ineffective. The leading objections urged in the memorial are four. 1st., The assumption that is a fact that native house-owners are lightly taxed; 2nd, the mode of valuation by the calculation of the cost of the building; 3rd, making the present value of land the basis of that calculation; 4th, the levying of the rates from the landowners and not from the owners of the property assessed. The first is the fountain from which flow the others. It is a bold assertion, and rests on the testimony of Sir Henry Harrison; there is not an iota of fact to bear it out. Sir Henry Harrison says so, and his followers and subordinates say so and that must be accepted as a scripture truth; and base is the man who doubts this *magnum veritas*. There is not a single line to show that disinterested persons have ever believed the native house-owners to be under-assessed. Such a doubt never crossed the minds of even the old assessors, and revisions of assessments have taken place a number of times and in them the evidence of those assessors was paramount. If the present assessor and his staff think differently, they can claim no hearing. They look for the smile of the Chairman for their promotion and the Chairman has started the theory. The revisional committees including a whole lot of European and native commissioners, have all the evidence brought before them and they pronounced against the accuracy of the theory. True, they were mostly house-owners and their motives may be suspected, but they were gentlemen, and they certainly should not be declared to be unfit to sit as Municipal Commis-

sioners, because they fail to see the policy of their Chairman. In one instance the matter came before the Judges of the highest tribunal of the country, and strange to say that in that instance—that of Nundolal Bose *vs* the Municipality—they entirely agreed with the native Commissioners and set aside the theory of Sir Henry Harrison. In any other country but India such a remarkable case as we have above alluded to would have set the legislature on their guard; but the spirit which guided the Bengal Council was busy only in frustrating the opinion of the Court, by devising legal quibbles, and hence the law. Assuming for a moment that the Hindu Commissioners are led by interested motives in their revisional work, may it not be asked that the other nationalities represented in the Benches would act independently of them, or are they not in regard to their respective nationalities susceptible of sinister influence as the Hindus? And such being the case the theory of rivisional Benches should at once be dropped, that is to say it destroys all principle of trust in local self-Government. And all popular Municipality be at once done away with. For the matter of that we happen to remember that lately the Bengal Council acted in a manner quite different. In discussing the Mufussal Municipal Bill the apprehension was felt that the commissioners would assess the people heavily, and a curb was set on them by passing a rule fixing a maximum limit of taxation irrespective of calculation by percentages. Of course, the people likely to be affected were Europeans, and the milk of human kindness of the Lieutenant-Governor and the members of Council of the time was quite overpowering. The question then was the prosperity of European enterprise in this country in setting up of large factories, and the interest of equitable assessment in connection with that had gone to the wall. In the present instance the persons likely to be affected were natives and the legislature had no compunctious throbbings in their conscience to undo all sense of equitable adjustment and uniformity of rules. Our contemporary entirely overlooks this fact and dwells *ad mesericordiam* on the loss sustained by the Municipality by giving fair play to equity. It does not actually say that equity is bad in certain cases, but the argument amounts to the same thing.

Our contemporary of Hare Street as an adept in the art of quibbling, raises the question of the rich and the poor in a manner so as to mystify the mind of the public. He says: "The measure is so obviously in the interests of the poor, and the persons affected by it are so obviously the rich landowners of the town that in regard to this provision of the new Bill any attempt to conceal the true character of the agitation is impossible.' But he tries nothing to show that his assumption as regards the inequality in taxation about the rich and the poor "is ridiculously low," and therefore the argument is entirely lost. First prove the fact, and then try to deduce an argument from them. This is the doctrine of right reasoning, but it does not suit the spirit of the arguer. His business is to defend the present Municipal Law, and he can do that only on false assumptions.

The second objection regarding the transfer of the burden of the poor on the rich is falsified by the fact that the poor cannot be relieved by making the rich pay in excess of their legitimate responsibility. Either the taxation proposed is legitimate or otherwise; if it be imposed on a right principle, it is legitimate; if otherwise, it is a hardship. Now even in the opinion of our contemporary "justice and not benevolence must be the basis of Municipal assessments," and there can be no justice in a case where one principle is advocated with regard to the poor and another with regard to the rich. There can be no semblance of justice in the measure. The principle of valuation with reference to rent is that which obtains in every country where Municipal taxation obtains prevalence, and to set it aside for valuation according to prices of land and building materials at the discretion of an interested paid officer is a substitute which cannot bear the light of discussion, "Scrutinised not from the point of view of benevolent sympathy, but from that of equal justice, it must be recognised at once as a claim to shift a burden on to the shoulders of others, which can only be allowed if it can be shown to be fair." Benevolence and sympathy besides are no questions in the case. Absolute justice is what is wanted, and absolute justice cannot tolerate the use of sliding scales with regard to the affluence and otherwise of the tax-payers. The injustice becomes manifest when you can indicate the thing by its right name. If instead of 'fairness' you say that the rich should pay at one rate and a high rate, and the poor at a low rate the thing comes out in all its hideousness of injustice. If the calculation of the cost of the building be the right one, let it be uniform as to the rich and the poor, the owners of huts as well as of house and lands, and there can be no difficulty in carrying it out; only it will be shocking to all right-thinking men, that taxation is carried on at different rates, according to the means of the payer and that fixed by a paid officer of the municipality who is paid according to the amount of taxes he can levy. There is a jealousy also in human nature, which in municipal matters becomes very prominent. If the benefits to be derived by the municipality be the same, we naturally revolt at the idea of having to pay more than our neighbour for the same measure of benefit. This is manifest in the writings of our European contemporaries. They denounce the native owners of houses on the supposition that they escape with paying little, whereas the Europeans pay more for the same benefit. It cannot be, and is not attempted to be, shown that the enhancement of native taxation will in any measure reduce the taxation of the Europeans, and therefore they are moved by envy and not by the hope of reducing taxation drawn from them. The *Englishman* makes out that the "new valuations have been made with great leniency;" but that is not at all *apropos*. Leniency is not in quest, but absolute justice, and that cannot be had where the rates do vary however slightly.

The last objection is about the transferring of the burden of payment from the land-owners to the hut-owners. On this subject our contemporary is discreetly silent. There is no justification whatever of the change. The question was raised when the Muffasil Municipal Bill was discussed in the Bengal Council some six or eight years ago. Our Honorable Legislators then thought that it was a gross injustice to make the land-owners pay what is due from the hut-owners and the law was accordingly changed. But under Harrisonian inspiration now they have carried out a different principle without any justification whatever. It is undeniable that land-owners are better able to pay than hut-owners; but that is no justification whatever. We might as well say that the Bank of Bengal should pay the money due from the hut-owners. But will the Bank of Bengal ever tolerate such a change? It might be added for the sake of humanitarian and sentimental critics who are overflowing with the sympathy for the poor, with its accompanying enhanced expense would be a curse instead of a blessing to the poor hut-owners. Take an example; Messrs. Elliot and Co., who do the finance of the *Englishman*; the subscribers have to bear all the extra expenses; the hut-owners will in the case of Municipal taxation have to pay 50 per cent more in the way of cost than what they do now as Municipal taxes. But unfortunately the *Englishman* cannot see the beauty of this arrangement.

UNIVERSITY REFORM IN BOMBAY.

THE question of University reform in Bombay has for sometime past been under consideration. A Bill to consolidate and amend the Acts relating to the University of Bombay was adopted by the Senate at its meeting of the 6th September, 1888. The object of this measure was to place the Bombay University upon a partially elective basis. As the three older Universities were established almost simultaneously, their constitution is much the same. The Acts under the Calcutta, Madras and Bombay Universities were incorporated thirty-three years ago, they do not recognise the elective principle, all the Fellows being appointed by nomination. Lord Reay who is undoubtedly the highest educational authority in the country, felt that the time had come for placing the Bombay University upon a new footing. The necessity of University reform being fully recognised, a Draft Bill was prepared with that object in view. The Bill was an exceedingly liberal measure, and it clearly showed that Lord Reay had taken up the question of University in right earnest and was determined to deal with it in a thorough and satisfactory manner. The Bill provided that the number of Fellows of the Bombay University shall be two hundred in addition to the *ex-officio* Fellows and such Fellows as may be elected for life; and that until the number of Fellows other than the *ex-officio* Fellows and Life-fellows is reduced to two hundred no appointment shall be made to fill the third of every three vacancies in the office of Fellows arising from death or other cause. It would appear from sections 7 and 8 of the Draft Bill that its framers proposed that one-half the number of Fellows of the Bombay University shall be nominated by the Governor in Council and the remaining vacancies shall be filled by election in the manner provided for in the Bill. There was to be an electoral body and any Fellow of the Universfty and any graduate of not less than five years' standing might become a member of that body. Thus the Graduates and the Fellows were to elect one-half the number of Fellows by means of an electoral college. As regards persons who were to be eligible for election as Fellows the Draft Bill laid down that none should be nominated as a candidate for a Fellow-ship who was not either a graduate of University of not less than five years' standing, or a member of not less than five years' standing of one of the professions in which the University grants degrees or licenses who holds a qualification equivalent to any such degree or license, or a Professor of not less than three years' standing in a college recognised by the University.

Such were the leading provisions of the Draft Bill which the Senate of the Bombay University adopted on the 6th September, 1888. The most prominent features of the Bill were that it sought to place the University upon a partially elective basis and to give the graduates a share in the direction of its affairs. The principle of the measure was approved by the Government of Bombay. Nothing more was heard of the matter till last month, when Lord Reay, in his speech at the last Convocation of the University, said that as Sir Raymond West, the father of the Bill, was no longer Vice-Chancellor at the time his draft was discussed before the Senate, the Government had resolved not to proceed with the measure until the University itself made an appeal to that effect. The Senate took the hint and determined to make the appeal desired. A meeting of the Senate was held, at which Mr. Latham, the Advocate-General moved "that H. E. the Governor of Bombay in Council be requested to forward to the Government of India for favourable consideration the project of an Act to consolidate and amend the Act relating to the University of Bombay as passed at the meeting of the Senate on the 6th of September, 1888, and forwarded to His Excellency in Council by order of the Syndicate with a letter from the University Registrar on the 16th October, 1888." This resolution was seconded by Mr. Justice Birdwood, who, in the course of his speech, spoke of the Draft Bill in these terms:—"But it was decided by a step in advance. It was better than the present Acts, and as much as it recognised the elective principle. It was a Bill granting self-government and it satisfied to a great extent the hopes and aspirations of all friends of education in this presidency. What was more, it must have been in accordance with the hopes and anticipations of the great and truly enlightened statesmen who first established Universities in British India. These men never intended that the Universities should be dead fossilized institutions with no vital principle within them. They wished them to be living organisms capable of continued growth and of meeting the requirements of the community. And this hope had already to a great extent been fulfilled. The Universities were already a bond of union between all educated men, not only between educated Indians and Europeans in India, but between Indians and learned Europeans in the West. They had brought within the ken of the keen intellects of the East the poetry, the philosophy, and science of the West—and not only the learning of the present but of the past too—all the glory

that was Greece, all the splendour that was Rome." Mr. Latham's resolution was carried by a majority of sixty-three to two.

After this, it had been naturally expected that the Draft Bill for the reform of the Bombay University would be forwarded to the Supreme Government for consideration. But that expectation, strange to say, has not been realized. The Registrar of the University has received a communication from the Bombay Secretariat in which it is stated in plain terms that the Government does not think the proposed legislation desirable. Such conduct on the part of Lord Reay has created a profound surprise and disappointment. The Bill in question, it should be remembered, was drafted a little more than two years ago by Sir Raymond West, then Vice-Chancellor and now senior Member of the Executive Council. Lord Reay remained silent over the measure for more than a year after it had been approved by the Senate and then told the Senate to appeal to the Government for proceeding with it. Before, however, the appeal had been made Lord Reay bluntly informed the Senate that he did not think the proposed legislation desirable. It is a thousand pities that the retiring Governor of Bombay should after winning golden opinions from the Indian community of the Presidency have acted in the last days of his rule in a manner calculated to lower him so much in public estimation. The course pursued by Lord Reay in regard to the Bombay University Bill is thus described by a writer in the *Pioneer*: "In other words, after telling the Senate he awaited their appeal. His Excellency, without waiting to see whether this would be forthcoming practically refused to have anything to do with the measure, no matter whether the Senate re-affirmed its former decision or not. It may be—public opinion in Bombay inclines to this view—that Lord Reay wishes the Bill in the original form or not at all; but this is clearly no excuse for adopting tactics so tortuous and incomprehensible. The result is that affairs are at a dead lock, and the reforms desired by the great majority of the University authorities have to wait. If Lord Reay and Sir Raymond West did not like the alterations which the Senate of the University introduced in the Draft Bill prepared by Sir Raymond, the Bombay Government should have told the Senate in plain language that they wished the Bill in the original form or not. But, instead of adopting this straightforward course, Lord Reay and Sir Raymond West have seen fit to take a step which has greatly lowered them in public estimation.

LATEST NEWS AND NOTES

HIS HONOR the Lieutenant-Governor of Bengal will return from Chota Nagpur on the 27th instant.

LADY LANSDOWNE'S childrens' party at the Government House on Monday last was attended by not less than three thousand European and Eurasian boys and girls. They had tea and sweets supplied to them plentifully and there were sports and fireworks to wind up the whole thing.

WE have to remind our readers that the foundation-stone of the Sham Churn Law Eye Hospital will be laid at the Medical College compound this afternoon. Lady Lansdowne has graciously promised to perform the ceremony and a large and influential gathering is expected.

THE Hon'ble J. F. Norris has been appointed to act as President to the Board of Examiners to conduct the examination of candidates for admission as pleaders and muktears during the absence of the Hon'ble E. J. Trevelyan. Mr. Norris has also been appointed President of the Faculty of Law of the Calcutta University, and will represent the Faculty in the Syndicate.

WE learn with pleasure that His Highness the Nizam has given £5,000 towards the sum of £20,000 required for the institution for Indian students in England, which Mr. H. S. King, M. P., *proposes to establish.*

THE Labourers' strike in England once more threatened to assume very serious proportions, but has been averted with great difficulty The mining strike continued for some time, and the dock labourers have followed suit.

THE Labour Conference has appointed Committees to discuss questions of work in the mines, Sunday labour, and women's and children's labour.

THE House of Commons has authorised the raising of five millions sterling for the purchase of the Southern-India Railway.

THE India Councils Bill has passed the House of Lords. The amendment dealing with passed legislation was adopted. Lord Cross, in the Lords, announced that the Viceroy was willing to accept Lord Northbrook's amendment. It was to the following effect:—"Addition to clause 1:—Provided that the Governor-General of India in Council may, from time to time, with the approval of the Secretary of State for India in Council, make regulations as to the conditions under which such nominations, or any of them, shall be made by the Governor-General of India, the Governors, and the Lieutenant-Governors respectively, and prescribe the manner in which such regulations shall be carried into effect."

THE Queen has been pleased to confer the title of Baronet on Sir Dinshaw Manockjee Petit. We congratulate Bombay and the Parsee community on their boasting of the second Indian baronet, Sir Jamsetjee Jeejeebhoy being the first. The baronet's munificent liberality—estimated at no less than 12 lacs during the past few years—fully warrants the bestowal of these honors, and his only regret must be that his excellent lady does not live to share in them. In these regrets he has the sympathy of all his fellow-countrymen.

THE annual general meeting of the Calcutta District Charitable Society will be held on the 28th instant. The last annual report of the Society shows that during the past year the total receipts were Rs. 90,438, including the contributions of the Government, the Port Commissioners, and the Calcutta Municipality, amounting to Rs. 18,000. The public subscribed Rs. 17,100, as against Rs. 20,736 in 1888, while the Trust Funds yielded Rs. 41,474, and the District Committees collected Rs. 5,358. The expenditure was Rs. 94,739, showing a deficit of Rs. 4,301 on the year's working. This deficit is said to be due, not to any increase of expenditure, but to a decrease in the public contributions. The expenditure on the various Relief Agencies amounted to Rs. 51,629, on the Alms House to Rs. 19,085, and on the Leper Asylum to Rs. 8,975, making a total of Rs. 79,690 spent on the work of actual relief.

THE annual meeting of the Indian Association for Cultivation of Science was held at the Association Hall on Friday last under the presidency of the Rev. Father Lafont. The report of the year showed satisfactory progress. His Highness the Maharaja of Vizianagram generously offered to bear *the whole cost* of the Laboratory building, which has been estimated at Rs. 40,000. It was resolved that the building should be called after the name of the liberal donor, the Vizianagram Laboratory. The foundation-stone will be laid by Lord Lansdowne on the 27th instant.

MR. F. MACEWAN, having returned from furlough has taken over charge of the Second Bench of the Calcutta Small Cause Court. Mr. Jones, who had been officiating for him has reverted to the Third Bench, and Mr. Chatterjee to the Fourth Bench. Babu Jodoonath Roy has returned to the Sealdah Small Cause Court

AT the last meeting of the Supreme Legislative Council the Guardians and Wards Bill, the Railway Bill and the Printing Presses and Books Bill were all passed and the Financial Statement of the year was presented. In the Railway Bill no provision has been made for the latrine accommodation of lower class passengers. The Hon'ble Raja Durga Charan Law pointed out the urgent necessity of such a provision and referred to complaints, loud and deep, on the subject. We extremely regret that public opinion has been entirely ignored in this matter.

THE munificience of Raja Surya Kanta Acharjee Chowdhury of Muktagacha is beyond all praise. In memory of his lamented wife Srimati Raj Rajeswari Debi he had made a donation of Rs. 50,000 towards some object of public utility. When the scheme took the shape of water-works for the district town of Mymensing, the District Board determined to make a grant of another Rs. 30,000 which His Honor the Lieutenant-Governor has sanctioned. This sum being, however, inadequate for the purpose, the Raja has very liberally doubled his former donation and the works are to be taken in hand at once. The Municipality has fittingly resolved to call them the Raj Rajeswari waterworks, to maintain which a small water rate will be levied. The thanks of the Government have been conveyed to the Raja.

THE trenching grounds of the Calcutta Municipality on the Diamond Harbour Road are a source of great nuisance to the inhabitants of the neighbourhood and the passers-by. A case has been instituted against the Municipality in the Alipore Magistrate's Court for abatement of the nuisance, and its results are being keenly watched by those concerned.

THE Anglo-Chinese Treaty was signed at the Calcutta Government House at 4 P. M. on Monday last, and its contents were to have been kept secret till it was formally ratified. Lord Lansdowne signed, as representative of the British Government, and the Amban as that of the Chinese. We are told that four copies of the Treaty were signed, two in Chinese and two in English, and the ceremony took place in the Viceregal Council Chamber to which only a privileged few were admitted. The Amban, who is the Imperial Chinese Resident in Thibet, will, it is hoped, be able to bring about better understanding between the Lama and the Government of India. Rgarding the signing of the treaty the *Indian Daily News* asks:—'Has somebody been guilty of betraying an "official secret," or is the *Pioneer* merely guessing? As we stated the other day, very particular injunctions were given that nothing was to be disclosed regarding the particulars of the Sikkim Treaty, signed on Monday last at Government House, Calcutta, pending formal ratification of the documents at London and Peking. Yet the *Pioneer* of Tuesday states:—"The Treaty itself covers little more than one printed sheet, and its main point is the confirmation of the British claim to consider Sikkim as a feudatory State of India." An enquiry should certainly be made into the matter

IT is stated that the Lieutenant-Governor will not leave Calcutta for Darjiling this year till the end of May. This does great credit to Sir Steuart as he will remain on the plains at no little personal discomfort for the hot weather is already making itself felt rather strongly. But His Honor is evidently determined to curtail the Exodus as far as possible.

WE are glad to hear that the privilege of Private Entry has been granted to Dr. Dayal Chandra Shome of the Campbell Medical School. The ability and high professional qualifications of Dr. Dayal Chandra were recognised by the India Government by his appointment as an Honorary Assistant Surgeon to his Excellency the Viceroy about three years ago. We offer our cordial congratulations to the worthy Doctor for the additional honor which has been conferred on him. This is an honour not only to Dr. Dayal Chandra personally, but to the whole Medical Profession, of which he is an ornament; and we are sure the Medical Faculty will rejoice at the consideration which has been shown to one of the distinguished members of the body.

THE Prince of Wales and Prince George arrived at Berlin on Friday, and were received with the fullest Royal honours. They were met at the station by the Emperor William and the German Princes.

THE appeal in the Tirupati case has resulted in reduction of sentence of the guilty Mahunt. In delivering judgment the Judges held that the property in respect of which the offence was committed formed part of the temple property, the Mahunt holding it as a trustee. They agree with the Sessions Judge in thinking it probable that more than one person took part in the crime, several of whom were probably on prosecution. As it is said to have been proved beyond reasonable doubt that the Mahunt had committed the crime charged, their Lordships confirmed the conviction, but they reduced the sentence from three years' rigorous imprisonment to eighteen months' simple imprisonment, considering that the appellant held a high status in life as head of a religious institution, and as such enjoyed high honour and privileges. If the property *was* trust property and the Mahunt *was* guilty of the crime that he was charged with, there is nothing to be said against the sentence which, if anyhing, has erred on the side of leniency. But these matters have to be approached with great caution and circumspection, and it is quite possible for mistaken zeal to be carried too far.

PRINCE BISMARCK who made the German Empire what it is, and has ruled three of its successive rulers, has at last resigned in right earnest, and, what is more, his resignation has been accepted. For some time past the IronChancellor's resignation was wired to the outer world every now and then only to be contradicted on the following day, and people were naturally a little incredulous as to the truth or otherwise of what was for a time supposed to be a rumour. What gave colour to the incredulity was that the Chancellor's son, Count Bismarck, also resigned, but his resignation has not been accepted. Old as the Prince undoubtedly is, and long enough as his services have been to the Fatherland to entitle him to rest and repose, this double resignation makes it look, as if political and not physical reasons are at the bottom of the movement. It is notorious that Prince Bismarck's restless policy of war was not relished, and adopted by his young disciple, and he was anxious to be relieved of his duties seeing that his occupation was practically gone. It was indeed hard for him at this late hour of the day to turn over a new leaf, and interest himself in Labour conferences and such like things. To France welcome as the news may be, some of the other European powers will not be glad of it, for balance of power may for easily perceptible reasons be seriously threatened. Since the above was written, Reuter telegraphs that the resignation of Prince Bismarck, and the nomination of General Caprivi as Chancellor and Prussian Premier, and that of Count Herbert Bismarck as Interior Prussian Foreign Secretary, have been officially notified. The order issued by the Emperor William warmly extols Prince Bismarck, and hopes that the Fatherland may profit by his counsel and devotion in the future as in the past. His Majesty creates him Duke of Lauenburg and Field Marshal.

A MEETING of the subscribers to the Northbrook Memorial Fund, was held, on Saturday last, under the presidency of Maharajah Sir Narendra Krishna Bahadur, at the Rooms of the British Indian Association. It was decided that the balance of the Fund should be made over to the District Charitable Society, with a request that the Fund should be called "Northbrook Fund."

BABU SURENDRANATH BANERJEE left for England on his Congress mission on Tuesday last.

IN what light should the dinner to Babu Surendranath Banerjee in the Bellevue Hotel on Monday last be regarded? We are loath to say anything that may possibly harm the cause, and yet we would not be discharging our duty to the community, which, though in strong sympathy with Congress sentiments, is unwilling to sacrifice its cherished social and religious traditions. A dinner to a parting guest would quite accord with Hindu feelings, but it need not have taken place at a European hotel, and afforded grounds for an estrangement which all, we are sure, would be not only glad but anxious to avoid. People may take forbidden food in a forbidden style, and yet there may be a praiseworthy anxiety not to wound the susceptibilities of their fellow-countrymen or co-religionists, particularly when you are giving a "send off" to a national delegate proceeding on a national mission. A distinctly public character has been sought to be given to the demonstrattion, and many who had not an opportunity of judging its effects and character were induced to join it thoughtlessly. Mr. W. C. Bonnerjee, the Chairman of the evening, was free to admit that the native custom was far superior in this matter, and if we are not much mistaken he relished it much when a farewell dinner was given to him in orthodox style by some friends when he went to England last year to fight his country's battles. His expectation that the social circumstances of the country would be so far changed as to make these small gatherings large ere long, just in the same way as the Congress movement inaugurated by him in Bombay five years ago has developed, would, if it had the slightest chance of realization, be most unfortunate to the movement, for Hindus at all events would have nothing to do with it if it threatened to undermine its social customs in the name of political advancement. If Babu Surendranath Banerjee's friends were better advised and had devised some more suitable manner of according him a farewell, the chances are that a stronger expression of sympathy with the object of his mission by the community would have been ensured. As it is we deplore the mistake.

THE cholera and small-pox epidemics now raging in Calcutta show very little signs of abatement. For over twenty years the small-pox mortality was not so large as it is at present, and it ought to be in the power of those charged with the preservation of the health of the town to trace the cause of this sudden increase of mortality. Vaccination has been pursued with much more vigour than ever, and statistics ought to be published showing what percentage of those dying from small-pox were vaccinated. The Health Officer of the Corporation is, however, unfortunately away on 6 weeks' leave at this critical moment, when his services are most urgently wanted. Indeed it is being loudly complained that during the short time that Dr. Simpson has been out in this country he has had more leave than is good for the town. But the wiseacres of the Corporation are of opinion that he is entitled to forlough on the Civil Service scale. The Corporation has gone in for the luxury of a scientific "whole time officer" in hopes that the sanitary condition of the town would be considerably improved under his superintendence. The condition of the town at the present moment, however, shows that the Health Officer, scientific, highly paid and "whole time" as he is, has not well earned his salt or that it is impossible for any Health Officer to cope with these epidemics. Beats of the tomtom have warned people not to take fish and vegetables of certain kinds, namely *koi, magur sole, nim* and *sujna*; but these commodities are allowed to be sold freely in the bazars strangely enough. It would be interesting to know what investigations have been made by the Health Office in the affected parts, and what are its recommendations for arresting the progress of the disease. Surely the absence of the Health Officer "whole time" though he may be, should not stop the machinery altogether.

BABU RAM CHUNDER CHATTERJEE, who had taken no part in the season's ballooning, once more came to the fore on Saturday last and put his last year's performances to shade. A large gathering including the Chinese Amban, assembled at the Tivoli gardens, when the intrepid areonaut went up a considerable height in the "Empress of India" and dropped from the clouds with the help of a specially prepared parachute. The drop was neat and does credit to the teachings of Mr. Spencer for whose benefit his worthy pupil gave this risky performance.

FINANCIAL STATEMENT FOR 1890-91.—The principal features in this Statement are:—

(*a*) The Accounts for 1888-89 have closed with a surplus of Rx. 37,018 after including in the Expenditure Rx. 789,595 spent on Defence Works.

(*b*) The Revised Estimates of 1889-90 show a surplus of Rx. 1,809,700 after restoring the Famine Grant to Rx. 600,000 (or Rx. 1,058,100 including the net charge on the revenues on account of the Protective Railways constructed through the Agency of Companies), and postponing the contribution of Rx. 490,000 from Provincial resources for which credit was taken in the Budget Estimate to 1890 91. All the main Revenue heads have contributed to this improvement. The saving in Opium expenditure, owing to a scanty crop, is Rx. 708,800. The Estimate of Exchange, which was taken in the Budget at 1*s.* 4·38*d.*= R. 1, is placed at 1*s.* 4·552*d.*=R 1, and yields a saving of about Rx. 200,000. Rx. 758,400 spent on Defence Works are included in the Expenditure.

(*c*) The Budget Estimates show a surplus of Rx. 270,400. Exchange is taken at 1*s.* 4·552*d.* as in the Revised Estimate. Extra taxation has been imposed on imported spirits, and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the revenues being estimated at about Rx. 100,000. Credit has been taken for the contribution of Rx. 490,000 from Provincial Revenues, originally estimated for as a receipt of of 1889-90. The Famine Relief and Insurance Grant has been maintained at Rx. 600,000. Including the net chance on the revenues on account of the Protective Railways, the grant is Rx. 1,032,800. Army Expenditure is unusually heavy, being estimated at about Rx. 1,203,300 more than the expenditure in 1888-89, chiefly owing to the contemplated re-armament to be carried out next year. The Estimate of Expenditure includes Rx. 892,300 for Defence Works. In view of the heavy charges that fall on the revenues of the year in connection with the re-armament, the result is considered satisfactory.

(*d*) The Capital outlay on Railways and Irrigation Works is estimated at Rx. 3,468,100 in 1889-90, and at Rx. 3,750,000 in 1890-91.

(*e*) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State, and for paying off debentures. This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion.

(*f*) Although the estimates provide for a Capital outlay of Rx. 3,750,000 on Railways and Canals, and Rx. 907,000 to be advanced to Port Commissioners and Local Governments for local purposes, it is not expected that a loan will be necessary in India in 1890-91. It is mainly owing to the partial restoration of the Famine Insurance Grant and the high cash balance resulting from the surplus of 1889-90, and the estimated surplus of 1890-91, that the Government expects to be able to find funds for tha Capital outlay on Public Works without having recourse to borrowing. No pledge is however, given that Government will not borrow in India during the year.

Extract.

THE INDIAN COUNCILS BILL.

THE following is the text of the Bill introduced by Lord Cross:—

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) The number of additional members of Council nominated by the Governor-General under the Provisions of section 10 of the Indian Councils Act 1861, shall be such as to him may seem from time to time expedient, but shall not be less than ten nor more than

sixteen; and the number of additional members of Council nominated by the Governors of the presidencies of Fort St. George and Bombay respectively under the provisions of section 29 of the Indian Councils Act, 1861, shall (besides the Advocate-General of the presidency or officer acting in that capacity) be such as to the said Governors respectively may seem from time to time expedient, but shall not be less than eight nor more than twenty.

(2) It shall be lawful for the Governor-General in Council by proclamation from time to time to increase the number of councillors whom the Lieutenant-Governors of the Bengal Division of the presidency of Fort William and of theNorth-Western Provinces and Oudh respectively may nominate for their assistance in making laws and regulations: provided always that not more than twenty shall be nominated for the Bengal Division and not more than fifteen for the Noth-Western Provinces and Oudh.

(3) Any person resident in India may be nominated an additional member of Council under sections 10 and 29 of the Indian Councils Act 1861, and this Act, or a member of the Council of the Lieutenant-Governor of any province to which the provisions of the Indian Councils Act, 1861, touching the making of laws and regulations have been or are hereafter extended or made applicable.

2. Notwithstanding any provision in the Indian Councils Act, 1861, the Governor-General of India in Council may from time to time make rules authorising at any meeting of the Governor-General's Council for the purpose of making laws and regulations, the discussion of the annual financial statement of the Governor-General in Council, and the asking of questions, but under such conditions and restrictions as to subject or otherwise as shall be in the said rules prescribed or declared: and notwithstanding any provisions in the Indian Councils Act, 1861, the Governors in Council of Fort St. George and Bombay respectively, and the Lieutenant-Governor of any province to which the provisions of the Indian Councils Act, 1861, touching the making of laws and regulations have been or are hereafter extended or made applicable may from time to time make rules for authorising at any meeting of their respective Councils for the purpose of making laws and regulations, the discussion of the annual financial statement of their respective local Governments, and the asking of questions, but under such conditions, as to subject or otherwise, as shall in the said rules applicable to such Councils respectively be prescribed or declared. But no member at any such meeting of any Council shall have power to submit or propose any resolution, or to divide the Council in respect of any such financial discussion, or the answer to any question asked under the authority of this Act, or the rules made under this Act, provided that any rule made under this Act by a Governer in Council or by a Lieutenant-Governor shall be submitted for, and shall be subject to the sanction of the Governor-General in Council: and any rule made under this Act by the Governor-General in Council shall be submitted for and shall be subject to the sanction of the Secretary of State in Council: Provided also that rules made under this Act shall not be subject to alteration or amendment at meetings for the purpose of making laws and regulations.

3. It is hereby declared that in the 22nd section of the Indian Councils Act, 1861, it was and is intended that the words "Indian territories now under the dominion of Her Majesty" should be read and construed as if the words "or hereafter" were and had at the time of the passing of the said Act been inserted next after the word "now"; and, further, that the acts third and fourth William, the Fourth, chapter eighty-five, and sixteenth and seventeenth Victoria, chapter ninety-five, respectively, shall be read and construed as if at the date of the enactment thereof respectively it was intended and had been enacted that the said Acts respectively should extend to and include the territories acquired after the dates thereof respectively by the East India Company, and should not be confined to the territories at the date of the said enactments respectively in the possession and under the Government of the said Company.

4. Sections 13 and 32 of the Indian Councils Act 1861, are hereby repealed; and it is enacted that—

(1) If any additional member of Council or any member of the Council of a Lieutenant-Governor, appointed under the said Act or this Act shall be absent from India or unable to attend to the duties of his office for a pariod of two consecutive months, it shall be lawful for the Governor-General, the Governor or the Lieutenant-Governor—to whose Council such additional member or member may have been nominated, as the case may be—to declare a notification published in the *Government Gazette* that the se in Council of such person has become vacant

(2) In the event of a vacancy occurring by the absence from India, inability to attend to uty, death, acceptance of office, or resignation duly accepted, of any such additional member or member of the Council of a Lieutenant Governor, it shall be lawful for the Governor-General, for the Governor, or for the Lieutenant-Governor, as the case may be, to nominate any person as additional member or member, as the case may be, in his place; and every member so nominated shall be summoned to all meetings held for the purpose of making laws and regulations for the term of two years from the date of such nomination. Provided always that it shall not be lawful by such nomination, or by any other nomination made under this Act, to diminish the proportion of non-official members directed by the Indian Councils Act, 1861, to be nominated.

5. In this Act—

The expression "local legislature" means—

(1) The Governor in Council for the purpose of making laws and regulations of the respective provinces of Fort St. George and Bombay; and

(2) The Council for the purpose of making laws and regulations of the Lieutenant-Governor of any province to which the provisions of theIndianCouncils Act, 1861, touching the making of laws or regulations have been or are hereafter extended or made applicable regulations,

The expression "province" means any presidency, division, province, or territory over which the powers of any local legislature for the time being extend.

6. Nothing in this Act shall detract from or diminish the powers of the Governor-General in Council at meetings for the purpose of making laws and

7. This Act may be cited as the Indian Councils Act, 1890; and the Indian Councils Act, 1861, and this Act may be cited together as the Indian Councils Acts, 1861 and 1890.

LOCAL.

THE CALCUTTA RATE-PAYERS AND THE MUNICIPAL ASSESSMENT.

GREAT PUBLIC MEETING AT THE TOWN HALL.

ADOPTION OF A MEMORIAL TO THE LIEUTENANT-GOVERNOR.

In accordance with announcement in the newspapers a public meeting of the rate-payers of Calcutta was held in the Town Hall on Monday last for the purpose of protesting against the present rate of Municipal assessment of residential houses in Calcutta, the compelling of owners of bustee lands to act as Collectors for the Municipality, and other grievances caused by the working of the New Municipal Act. The meeting, which was convened by the Sheriff (Mr. Turner) on a requisition from several of the leading citizens of Calcutta, was very largely attended, the Town Hall being literally packed with a dense crowd of rate-payers, while many watched the proceedings from the gallery and others could only find standing room. A noteworthy feature was the presence of an European lady rate-payer on the platform, while a number of native widows (small owners in their way) showed that the increased assessment was telling on them also by putting in an appearance. The utmost harmony prevailed throughout (there being nothing of the school-boy element in the meeting) and the proceedings were characterized by the utmost enthusiasm. Among those whom we noticed on the platform were the following, and it is roughly estimated that about 5,000 persons must have been present:—Maharajah Bahadur Sir Jotendro Mohun Tagore, Maharaja Sir Norendra Krishna Bahadur, the Hon'ble Rajah Durgachurn Law, Nawab Syed Ahmed Ali, Kumar Debendro Mullick, Maharaj Kumar Benoykrishna Babu Jodu Lal Mullick, Babu Damodur Dass Burman, Babu Sham Churn Law, Rai Kunju Lal Bannerjee Bahadur, Babu Sew Bux Bogla, Babu Amarendra Nath Chatterjee, Rai Kanai Lal Dey Bahadur, Mr. N. N. Ghose, Mr. James Wilson, Babu Kally Nath Mitter, Babu Raj Kumar Sarvadhikari, Mr. Lal Mohun Ghose, Mr. W. Swinhoe, Babu Surenuro Nath Bannerjee, Babu Kally Chun Bannerjee, Mr. R. D. Mehta, Babu Nalin Bahary Sircar, Dr. Lal Madhub Mukerjee, Babu Rashbehaay Dass, Babu Hem Chunder Ker, Babu Lall Behary Bysack, Moulvi Budruddin Hyder, Babu Omirto Nath Mitter, Babu Komud Kissen Mitter, and others.

OPENING THE MEETING.

The proceedings commenced soon after 4-30 P. M., the advertized hour, on the arrival of Mr. H. B. H. TURNER, the Sheriff, who rose and said: Gentlemen,—As Sheriff of Calcutta, I have received a requisition signed by Maharaja Bahadur Sir Jotindro Mohun Tagore, Maharajah Sir Narendra Krishna, Rajah Sir Sourendro Mohun Tagore, the Hon'ble Raja Durga Charan Law and some forty other gentlemen, in the following words:—"We, the undersigned rate-payers of the Town of Calcutta request you to call a public meeting to be held at the Town Hall at 4-30 p. m., on Monday the 17th instant, to consider the provisions of the new Municipal Act and adopt a memorial praying for the amendment of the same." I have, therefore, convened this meeting, and I now call upon you to elect your own chairman.

Maharajah Bahadur Sir JOTINDRO MOHUN TAGORE: Gentlemen,—I beg to propose that Maharajah Sir Narendra Krishna do take the chair.

The Hon'ble Raja DURGA CHURN LAW seconded.

The motion being unanimously carried Maharajah Sir Narendra Krishna Bahadur took the chair.

THE CHAIRMAN'S OPENING SPEECH.

The CHAIRMAN then proceeded to open the meeting. He said: Mr. Sheriff, Maharajah Bahadurs, Rajas, and Gentlemen,—I am glad to find that a large number of the respectable citizens of Calcutta have assembled this afternoon at the Town Hall to protest against the approaching assessment of their houses and lands situated in this city according to the provisions of the new Municipal Act. The minds of the people are filled with consternation from the conviction of having to pay more than four per cent. of the amount of their existing assessment on their premises, if it be levied according to their present market value in place of their original cost of construction to be ascertained by a fair inquiry. Many houses and lands were purchased more than fifty years ago, when building materials were sold at prices considerably below their present value. Mortars were then prepared at the cost of a single component part of the same: the value of materials has increased more than 100 per cent. at the present day; buildings were invariably made of bricks of a smaller size, the price of which cannot be justly ascertained from the absence of accounts recorded more than half a century ago. Exhorbitant prices for lands were paid by persons for selecting localities inhabited by their relatives for the purpose of constructing their houses: the prices for these lands cannot be considered a fair criterion of the value of the lands in general. The entire cost of buiding dwellings and abodes is not generally paid by parties to the builders and contractors before two or three, years after their completion, who therefore include the amount of profit with interest in their estimates. These items should not be left out of our consideration. I earnestly ask you to discuss the objectionable provisions of the law, and, if we succeed in making out a strong case, our good Lieutenant-Governor will not refuse our humble prayer to amend the unjust provisions of the new Municipal Act. (Applause). I now beg to call upon Kumar Debendro Mullick to move the first resolution.

SECTION 122 OF THE NEW ACT.

Kumar DEBENDRO NATH MULLICK said: Gentlemen—I have been desired to move the first resolution, and in doing so, I beg to confess that I feel a sort of reluctance in having to speak against an act of Government—the Government under whom we enjoy so many blessings and with whom, I think, we ought to bear as far as we can in gratitude for those blessings. But, gentlemen, on the other hand, we see the magnitude of the trouble and distress that our brother's-citizens will suffer if the new Act, as passed, be allowed to remain unmodified, and we consider that we owe a duty to them who look upon us as their medium for expressing their wants and obtaining relief for their distress and we should also take into consideration that, in trying to obtain relief for them, we are trying to remove one black spot in the glorious career of fame and good name of our gracious Government. Gentlemen, no right-thinking man will deny that the motive of the Government in bringing about this new Act was nothing more than to do good to the people of Calcutta by raising money to make large and extensive improvements, in and about the town; and, in order to raise funds and devise means for raising the money, I am sorry they lost sight of the power of a large class of their poor subjects to bear further taxation, especially of the native poorer classes. Gentlemen, they have cheerfully borne the increased taxation from time to time which, from being only five per cent. house-rate, about 35 or 40 years ago, has now risen to nearly five times as much in taxes levied upon property and also upon licenses for trades, horses and carriages. Further, 19½ per cent. is the maximum

rate allowed by the Government; but, gentlemen, this 19½ per cent. by a strange process of assessing the valuation of houses, as yet introduced only into two or three wards of the town, has, in some cases, actually been doubled—that is 39 per cent.—by the present assessor himself without any reason that we can think of, who only about six years ago made half that assessment. But, gentlemen, let it not be understood for one moment that I wish you to blame the assessor. I know from my personal connection with the Municipality that he is a man of high principles and willing to do justice to all; but his hands are tied, and he must conform to the law. Nor do I attach that degree of blame which some of us are apt to throw on Sir Henry Harrison, the founder of this new Municipal Act, for any man in his position, entrusted with the execution of extensive and expensive works, is naturally very anxious to have ample funds at his disposal to complete them. But what I do blame him for is his error of judgment in introducing matters which are inapplicable to a large class of the poor rate-payers. It is like administering an overdose of medicine with the intention of doing good to the constitution, but, on the contrary, has bad effects, and ends in death. The poor rate-payer is to be deprived of his comforts, and to be rendered unable to maintain the independence that he has always done, in order to execute these works! That is something like death itself. But whilst in the case of the poor patient, death was inevitable; in this case, gentlemen, I am hopeful that, if we place the matter in the hands of our Government, if we lay before them our grievances, they will not be backward in affording us relief. I believe—for I have some confidence in the good nature of Sir Henry Harrison himself—that if he comes to know the extent of the evil he has done and that he has caused himself to be hated, he must and will come forward with an amendment. Gentlemen, the resolution that I have been entrusted with reads as follows:—"That this meeting desires to place on record its respectful protest against the provisions of section 122 of the Calcutta Municipal Act, which introduces a principle of assessment that is foreign to the law of the land and is opposed to the maxims of English law, as interpreted in a recent case in the High Court; and the meeting views with alarm the severe hardships with which the operation of the Act has been attended in practice, leading to heavy increase in the assessment of dwelling-houses." I confess I cannot see the propriety of introducing two principles of assessment with regard to the same class of property. The principle of assessment which has been newly introduced is one that I venture to say is not practicable. (Applause). Nor do I think any human being, however skilled he may be in the art, can even approximately arrive at a correct valuation of the cost of constructing a building from mere superficial observations, for a building constructed with first-class workmanship costs three times as much as one constructed with inferior materials. I think also the same difficulty lies in ascertaining the amount of depreciation that a building undergoes by reason of age, climatic influences, and artificial and other causes to which masonry is subject. These cannot be ascertained, gentlemen, by outward observation and it is therefore impossible to arrive at a correct estimate. Regarding the other sorts I have just mentioned—the differences between first-class and second class buildings—although in principle they look the same, still the difference is so great that I believe the assessor, from his fleeting observation, examining it perhaps, for an hour, would not at all be able to arrive at a correct conclusion; nor would that value stand the test of a Court of Justice, for, if he be cross-examined, he is sure to fail. Gentlemen, the other mode of assessment, which has been in force for nearly half a century and which is recognized I believe throughout the greater portion of the civilized world, is very simple. You have only to ascertain the length and area of a similar class of buildings which you wish to assess and at that rate assess the other buildings, of course, invariably according to size and dimensions. There is one other matter, gentlemen, which I wish to mention. It has often been said that houses in the European quarter yield more than what native residential houses would do. But I beg to remind you that the selling value of the house is a different thing, and the value of construction is another. The selling value, gentlemen, falls short by about 50 per cent. of the cost of construction. I can give instances of houses in the native quarter, which, if sold, would fetch nearly half, or perhaps, less than half the cost of construction. I can instance the house of my friend and relative Ranee Ras Monee Dassee. This house was built at a cost of Rs. 2,30,000 only for construction, in addition to the cost of the land, which has been Rs. 50,000 or Rs. 60,500. The house sold for Rs. 1,25,000. I can instance the house of Babu Kirtee Chunder Mitter. His only son sold it, and it fetched only Rs. 1,40,000; whereas it cost more than three lakhs. Gentlemen, I think if the new principle of assessment be applied to houses, let out for residents either in the European or native quarters—of course places of business and fashionable sites like Park Street always take a premium—you will find that the assessment will come up to a much higher figure than the actual rents paid. I say this in order to prove that the assessment of residential houses is extremely unfair. (Applause). There is one other point which I wish to bring to your notice, and especially to the notice of the authorities, and that is that this rule applies mostly to that quarter and this tax presses more heavily on that quarter, which incurred the least expenditure in municipal administration. With these remarks I beg to lay this resolution before you and trust that it will meet with your unanimous approval (Applause).

Babu DAMODAR DASS BURMAN: I beg to second the resolution.

Maharaj Kumar BENOY KRISHNA: Respected Chairman and Gentlemen,—It devolves upon me to support the first resolution which has just been moved by Kumar Debendro Nath Mullick and seconded by Damodar Das Burman. I consider it a great privilege to be able to take part in the proceedings of this meeting. It is hardly necessary for me, I think, to take up your time with any parade of my speech for I shall presently be followed by a well-known and esteemed gentleman, Babu Surendro Nath Bannerjee. So many comments have been made in regard to this resolution and so many expressions of opinion have been made in different places, that I think the question has been fully disposed of, and there is hardly any thing to be said upon it. If therefore I attempt to make a speech upon this subject I must avail myself of those arguments that have been already used in support of our contention. I do not know, gentlemen, that there is any argument which can be said to be more solid and more convincing than to make one simple observation—that this section has rendered every householder of Calcutta restless (Applause). It is idle to conceal the fact that it has made the whole of Calcutta restless. There can not be any mistake that there is one common growing sentiment surging throughout the whole community. It is a fact—I believe I am not exaggerating the truth when I say—that the present Calcutta Municipal Act has been condemned for no other reason than this. (Loud Applause). Of course, I do not take upon myself the responsibility *of* saying—or rather I am not prepared to say—that in the present Municipal Act there is not another section that cannot be condemned. But this much I believe I can safely assert and without any hesitation declare that there is but one opinion that can be pronounced in regard to section 122. Let us now, gentlemen, see what is the object that has led to the passing of that section. It has been said that all law is made with the view of meeting the general wants of the people in regard to their comforts, or that a law is enacted with the general assent of the people. May I ask whether it is with a view to meeting the general wants of the people, or to increasing their comforts, that this section has been introduced, or was the general assent of the people obtained to the passing of this section? (Applause.) On the contrary, I belive repeated protests have been made regarding the passing of this section. It is all very well to talk of a light assessment of residential houses in Calcutta, but this does not surely justify or alter the principle with a view to raise taxes when the people are unable to pay the cost. It is even ridiculous to raise the tax in the name of sanitation when the people are not in a position to pay the cost. "Cut your coat according to your cloth" is a well-known common maxim applicable everywhere. Be sure of your resources before you jump into any scheme. It has also been complained that, in the present Municipal Act, there is no power given to the Municipal Commissioners in connection with the principle of assessment in question. For my part, gentlemen, I frankly confess that it is a great relief and good fortune that the commissioners have nothing to do with it, so long as this section continues. It is evident, gentlemen, that there is no possible reason for deviating from the old-established principle and adopting a new method which has brought panic, terror and discontent to every householder in Calcutta. (Applause). In conclusion, I fervently hope and pray that the authorities will be disposed to listen to our prayers favourably, and modify the Act and peace at length be restored among a quiet and law-abiding people. (Applause.)

Babu SURENDRANATH BANNERJEE, who, on rising to address the meeting, was received with much applause, said: Gentlemen,—I have very great pleasure in supporting this resolution. I think we ought to congratulate the citizens of Calcutta on having at last roused themselves from their lethargy, and on having definitely resolved in this open, this formal and emphatic manner to protest against some of the most mischievous provisions of the Calcutta Municipal Act. (Loud Applause). While this Act—it was a Bill at that time—was still on the Legislative anvil, while it was making its way slowly and painfully through the Bengal Legislative Council, we protested in this hall, we protested with all the emphasis that we could command, with all the unanimity of sentiment that we could muster; but we protested in vain. Ours is the voice of a people crying in the wilderness. Who listens to those who have no part or share in the government of their own country? (Applause). I know not how long this state of things will continue. It is not given to us to pry into the mysteries of the future and the unseen. God grant that the day may dawn upon this country when Indian public opinion will be a recognized factor in the councils of the Empire (Applause) and when it will be potent enough to determine the course of administration and to check the conduct of the rulers of the land. It will depend very much upon our own efforts, but those efforts are now being made with enthusiasm and persistency, and I hope that ere long they will be crowned with complete and triumphant success. (Loud Applause.) Sir, this resolution asks this meeting to place on record its emphatic protest against the provisions of a law which is opposed to the ordinary law of the land. It is a departure from the good old rule which fixes the assessment with reference to the annual lettable value of houses, which makes no difference whatsoever between residential houses and houses let out for hire. Now, it may naturally be asked—and I am perfectly sure that the question will be asked not only by myself but by others who will follow me—what was the reason assigned for this change, what was the necessity for this departure? The august mover of Bill—he is very august personally because he was able to have his way in the Bengal Council in spite of the strenuous opposition of the non-official element—was pleased to state that native residential houses were under-assessed. That was the statement he made before the Bengal Legislative Council. Now, mark, gentlemen, it is remarkable that this statement should never have been made before the Commissioners in those numerous meetings which have been held in this hall to discuss Municipal matters. If it was really a fact that, under the old rule, native residential houses were under-assessed, why was complaint not made earlier, because in that case we could have put it to the test and to the proof? It was an *ipse dixit* statement made upon the authority of the Chairman before the Bengal Legislative Council who were not in a position to test its accuracy, and upon this "baseless fabric of a vision"—(Applause) this law has been passed. But, gentlemen, in the midst of our confusion—I was going to say in the midst of our uproar—we are reminded of the principles of political economy. (Laughter) and the great and illustrious name of John Stuart Mill has been quoted. Gentlemen, I have no objection to those principles, either for the purpose of quotation, or for the purpose of practical application. But when those principles are flung into our teeth—when they are made the basis of additional burdens upon the people—then we have a right to demand that those principles shall be rigidly, strictly, and, I was going to say, righteously enforced and applied. I protest against the partial, the one-sided, application of political principles (Hear, hear), which are applied only when they add to the burden of our taxation, but are discarded when they tend to afford commensurate relief. ("Shame")—I am not making a random statement. I am prepared to quote chapter and verse. Sir Henry Harrison, in those remarkable utterances which he made use of in the Bengal Legislative Council, was pleased to quote Mill, and it is quite true that Mill does say that, as far as the assessment of residential houses is concerned, that assessment should be fixed with reference to the cost of construction, because he considers the house-tax as a sort of income-tax. But then he qualifies the remark in a very important manner, and to that qualification I desire to draw the attention of this meeting. He says:—"The assessment ought to be at the rate of the current interest upon Government Securities." Applying that principle to our case, the assessment would be *four* and not five per cent.; and that makes an appreciable difference. (Applause). He makes another very important remark, and to that remark I desire to call the attention of this great gathering of middle-class men as well as of the richer portion of our community. He says that "houses under a certain valuation must not be taxed at all, must be exempted from all taxes" (Loud Applause) upon the principle of political economy upon which the whole of that science might be said to rest, that the necessaries of subsistence must never be taxed. Now, I ask, is there any class of houses in the town of Calcutta which are *not* taxed? Is there any provision in the law to that effect? Certainly not. Then,

Sir, are we to understand that the principles of political economy are to be applied to us when they add to the burden of our taxation, but that they are to be scattered to the four corners of the wind when they tend to lighten the burden of taxation? In all conscience there is very great poverty in the town. Take from the richman what is due, but do not rob him, for to be rich is not a crime. Do not deprive the poor clerk, the poor labourer, the poor peasant, the poor husbandman, of that relief which under your own accepted principles he is entitled to receive. In their name, on their behalf, for the sake of these voiceless people, I desire to ask this great gathering to enter its most cordial and emphatic protest against the provisions of section 122 of the new Municipal Act. (Applause). But, gentlemen, that is not all. The law has been so worded as to involve an infraction of the principle of local self-government. The principle of local self-government is embodied in the Calcutta Municipality; it is the noblest expression of that grand and that lofty principle for which we are indebted to the honoured name of Lord Ripon. (Applause). Well, now, I say in connection with the subsidiary sections, that a subsidiary clause to section 122 has been introduced which takes away from your accredited representatives a right which they have hitherto possessed. Gentlemen, formerly all assessments connected with house property were heard by—whom do you think? Your accredited representatives. Sir Henry Harrison, by one of those dexterous movements with which he is very familiar when it suits him (Laughter and Applause) withdrew this right from the Commissioners, and he has placed that right in the Calcutta Small Cause Court. What for? Have the Commissioners ever been found wanting in their duty? Has there ever been a charge of partiality brought against us as a body, or as individuals? What reason was there for changing the law in this direction? I presume there was a shrewd suspicion that if this Draconian Code—for such it is—were to be enforced in all its rigour against the unfortunate people of Calcutta, their representatives would not sit quiet under that law but would introduce into it, and temper it with, that Divine quality which belongs to the Most High, which is justice combined with mercy. (Applause). That was the suspicion, and, therefore, I believe, he thought it necessary to withdraw this power from the Commissioners altogether. Therefore, in connection with this subject, you see we have an infraction of the right of local self-government. But the resolution makes another statement of a very important character. The resolution says that it is opposed to the principle and maxims of English law. A distinguished English lawyer who will follow me—my friend Mr. Lalmohun Ghose—will, I believe, be able to throw very considerable light upon the subject. I am no lawyer and my knowledge of the law is very limited indeed; but then I can appeal to great legal authorities, and you will find that they join with us in protesting against the provisions of this section. Sir Richard Garth, in a recent case, said that "the principle of rating on which the commissioners are directed to proceed is the same as that which is adopted in England (Mind you, that is the former principle of rating) and a similar difficulty arises in the case of gentlemen's parks and mansions which are laid out for residential purposes and not for sale or letting, but, such properties are nevertheless constantly rated upon the basis of their annual letting value." That was the dictum of Sir Richard Garth in a well-known case, and Mr. Justice Wilson in the same way said: "But the whole system of taxation and assessment under the act in question is obviously borrowed in its details from the English Rating Acts." And now we have an act which makes a departure from the English rating acts upon the broad principles of political economy! I think we were comfortable enough under the old-fashioned English laws and we are not particularly hankering after these novel principles of political economy. Gentlemen, these were the arguments which were brought forward and we protested against this Bill in this hall and elsewhere. But, then, point has been added to that protest by the very grave inconveniences and hardships which the operation of these provisions has inflicted upon the people. Our worst anticipations have now been more than fully confirmed. Gentlemen, in Ward No. 6, this section 122 has already been applied, and I desire to lay before you a statement which shows the increase in the percentage of assessment as regards that particular rate It is taken from the Municipal Office, so that no one can charge us with reading before this meeting a manipulated statement drawn from our own imagination. Well, then, I find this—that in 139 houses the rate of assessment has increased from 1 to 10 per cent., mark you. In 264 houses, the rate of assessment has increased from 10 to 20 per cent. In 175 houses the rate has increased from 20 to 30 per cent. (Applause). But we have not come to the end of this long story yet. In 162 houses, the assessment has increased from 41 to 50 per cent. ("Shame.") In 80 houses it has increased from 51 to 60 per cent. In 35 houses it has increased from 71 to 80 per cent. In 37 houses it has increased from 81 to 90 per cent., and in 27 houses from 90 per cent. to 100 per cent. Let us go on; there are increases to the tune of 200 per cent. and more. It is a very long story, but yet I must ask you to hear out the whole of this statement. In 13 houses the increase has been from 111 to 120; in 9 houses from from 121 to 130 per cent.; in 5 houses from 141 to 150 per cent. Altogether, there has been an increase in the case of 1,177 houses. In 12 cases the increase in percentage has been 250; in two cases from 241 to 250; and in several cases from 231 to 240. Now, the sum total of this statement is thus summarized:—"We find that, out of a sum total of 2,018 houses, there are 853 houses in which the assessment has been raised from 1 to 50 per cent.; there are 249 premises in which the assessment has been raised from 50 to 100 per cent.; and there are 80 houses in which the assessment has risen from 100 to 200 per cent. The entire increase has been from Rs. 554, 866 to Rs. 6,81,319; while there are pending cases which under the old assessments stood at Rs. 19,198, and which under the new assessments have been raised to Rs.30,697. There will thus be a further increase. In round numbers, we may take it that in Ward 6 the increase in the assessments will be from five lakhs and-a-half to a seven lakhs if not more." (cries of shame) Well, now, Sir, if a thing of this kind had taken place any where in the strongest Government under the strongest ministry in England, what do you think would have been the consequences. (A Voice: "The beginning of the end".)Yes, it would have been the beginning of the end, and the end would have come quickly enough (Applause). The question is—what are we to do? This statement applies to Ward No. 6; but the sword of Damocles hangs over the whole town. Ward after ward will be taken in hand and will be subjected to this fearful operation, and I am glad that you have met here this night in such large numbers for the purpose of protesting against the provisions of this section. I hope you will go up to His Honour the Lieutenant-Governor with a strong petition I hope you will go up to His Excellency the Viceroy, and I hope and trust that your patriotic efforts in this direction will not cease there, but that you will appeal before that august tribunal, the great power of English public opinion, if necessary. (Applause). And, gentlemen, if that appeal should be made during the short time that I am to be in that country, depend upon it that my advocacy and my services shall be freely and unreservedly given in your cause (Loud Applause). The English people ought to be told how this law has been passed in the teeth of your protests, in the teeth of your remonstrances, and how grievous is the burden of taxation which this new law imposes and how powerless are your representatives to protect you against that burden of taxation (Applause). When that statement is made, when that story is told, there will be but one answer, a deep response from the great heart of the English people. England will not permit a law of this kind to remain on the Statue Book, which is opposed to the interests and is inconsistent to the wishes of the great interests which it affects. That will be the answer to your appeal, and I hope and trust you will make that appeal, because then and then only are you likely to achieve triumph in the agitation which you have set on foot. (Loud Applause.)

See Supplement.

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—ITS UNEQUALLED EFFICACY IN CASES OF CHRONIC COUGH.—This celebrated Oil has been mott extensively and successfully used in the treatment of Chronic Coughs. It effectually corrects the morbid action and deposits of mucous surfaces of the throat and bronchial tube, and speedily allays the irritation which produces frequent and prolonghed coughing. Dr. Hunter Semple, Physician to the Hospital for Diseases of the Throat and Chest, writes:—"I have long been aware of the great reputation enjoyed by the Light Brown Cod Liver Oil introduced into medical practice by Dr. de Jongh, and have recommended it with the utmost confidence. I have no hesitation in stating my opinion, that it possesses all the qualities of a good and efficient medicine. Its taste is by no means disagreeable, and might even be called pleasant. I can fully believe that, from its richness in chemical principles, it is superior in efficacy to many, or perhaps all, of the pale-coloured Oils. I have found Dr. de Jongh's Oil very useful in cases of Chronic Cough, and especially in Laryngeal Disease complicated with Consumption." Dr. de Jongh's Light-Brown Cod Liver Oil is sold only in capsuled imperial half-pint, pints, and quarts with his stamp and signature and the signature of his sole consignees on the capsule and label under wrapper, by all chemists, druggists and store-keepers. Sole Consignees, Ansar, Harford and Co. 210, High Hol, born London.

A CARD.—AN IMPORTANT DISCOVERY is announced in the *Paris Figaro*, of a valuable remedy for nervous debility, physical exhaustion, and kindred complaints. The discovery was made by a Missionary in old Mexico; it saved him from a miserable existence and an early grave. The Rev. Joseph Holmes, Bloomsbury Mansions, Bloomsbury Square, London, W. C., will send the prescription, free of charge, on receipt of a self-addressed stamped envelope. Mention this paper. 10.

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PUBLIC WORKS DEPARTMENT,—BENGAL IRRIGATION.

The 18th March 1890.

No. 97.—Notification.—It is hereby notified for general information that the undermentioned canals in the Orissa circle will be closed for annual repairs from 1st May 1890 to 5th June 1890, both days inclusive.

2. It is also notified that, in consequence of the closure of the canals, the steamer traffic between Cuttack and Albha, Cuttack and False Point, and Cuttack and Bhuddruck, will be stopped during the above-mentioned period—

1. Kendrapara Canal with its extension to Jumboo.
2. Gubri Canal with its extension to Albha.
3. Pattamoondy Canal.
4. Taldundah Canal.
5. Mookgong Canal.
6. High Level Canal Range I.
7. Ditto, Range II.
8. Ditto, Range III.
6. Branch Canal to Bhuddruck.
10. Jajepore Canal.

J. M. MCNEILE, *Col.*, R. E.,
270. *Secretary to the Government of Bengal.*

DISTRICT CHARITABLE SOCIETY.

NOTICE.

The Annual General Meeting of the Central Committee of the District Charitable Society will be held at the Town Hall on Friday, the 28th March, 1890, at 5 P. M.

BUSINESS.

1. To receive the Annual Report of the Society and the audited Accounts for the year 1889.
2. To elect a President, two Vice-Presidents and an Executive Committee for the ensuing year, pursuant to rule 29 of the Society.
3. To transact any other business that may be brought forward.

The Public are invited to attend.

PATRICK MCGUIRE,
Secretary.
Calcutta, 14th March, 1890. 271

NOTICE.

Is hereby given to those who have any thing to do with the Bijni Estate in Goalpara that on the 8th March 1890, the Judge of 24 Pergunnahs decided in suit No. 28 of 1888, that on the 10th March 1875, the late Rajah Kumud Narayan Bhup married the plaintiff Rani Abhayswari Debi in the Brahma form, and he married the defendant, Rani Sidheswari, while she was *enceinte*, but her marriage is declared to be valid under the Hindu law. The *Anumatipatra* set up by her is pronounced to be a *false document* and the papers alleged to have been field in her favor by the plaintiff are found to have been executed *without independent advice*. The Zemindaris of the Bijni Estate are stated to be *impartible* and the parties to the suit are *to enjoy the profits thereof* in equal proportion: the defendant *required* to furnish the plaintiff with accounts from the 9th March 1883, the date of the death of the said Raja.

GOWRI SHANKAR PANDAY,
Sole Authorized Agent
Of the Plaintiff above-named.
5, BABOO LAL'S LANE,
CALCUTTA, 20th March 1890. 272

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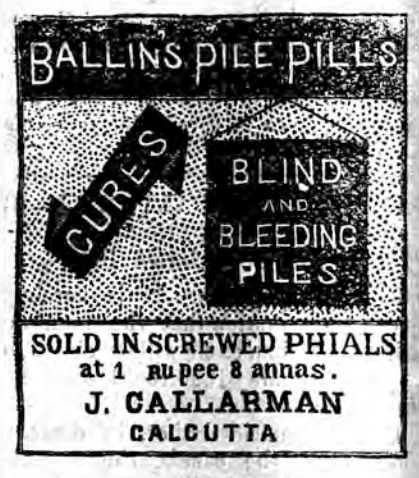

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District Engineer's Office, Bhagulpore 14 March, 90. } The District Engineer Bhagulpore.

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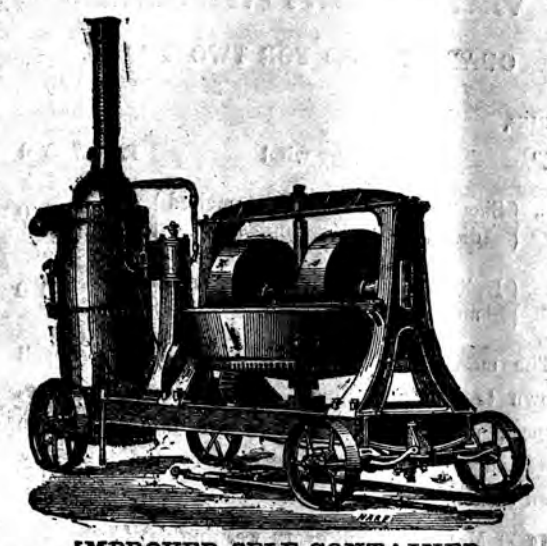

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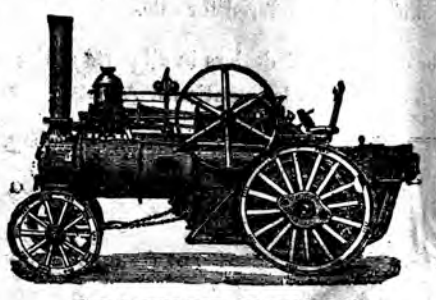

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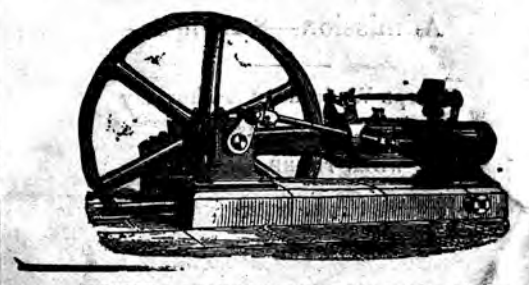

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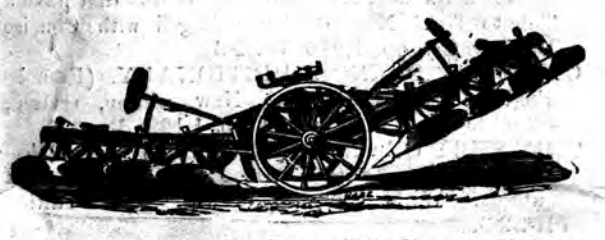

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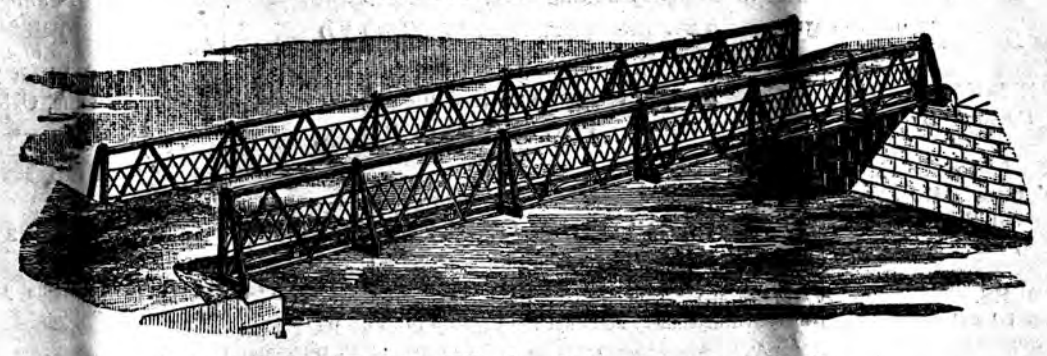

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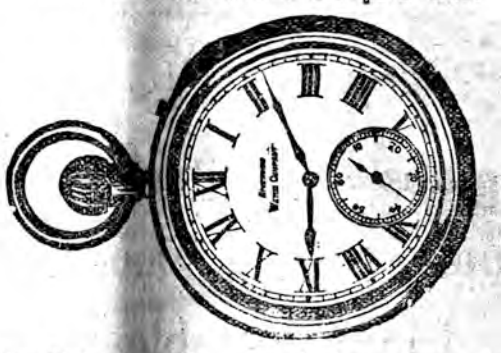

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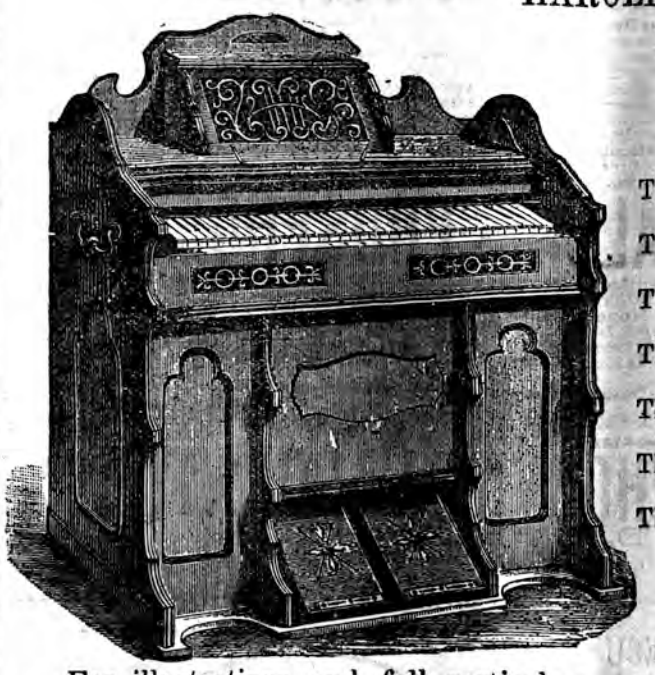

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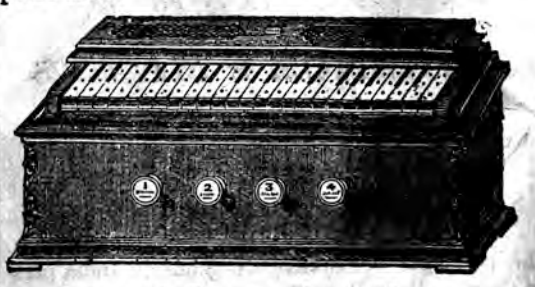

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LOCAL.

THE CALCUTTA RATE-PAYERS AND THE MUNICIPAL ASSESSMENT.

GREAT PUBLIC MEETING AT THE TOWN HALL.

See Page 141.

Mr. LAL MOHUN GHOSE : Maharajah Sir Norendra Krishna, Maharajah SirJotindra Mohun Tagore, Ladies and Gentlemen,—I have very great pleasure in supporting this resolution which has just been moved, seconded and supported ; and I am glad to find that, after the very able and especially after the very eloquent and exhaustive speech of my hon. friend Mr. Surendra Nath Bannerjee, it will not be necessary for me to detain your more than a very few minutes. Gentlemen, in the first place, I must congratulate you upon the great, the complete success, of this meeting. (Hear, hear). It is not possible for any of our adversaries and opponents to tell us that this was a school-boy meeting. (Hear, hear, and Applause). The wealthiest portion of our community, those who have the greatest stake in the country and in this city, are present here ; they have favoured and graced this meeting by their presence. We are obliged to them ; but they have only done their duty. Therefore, gentlemen, no one can say, whatever else they may say, that this was a school-boy gathering. Well, having congratulated you upon that circumstance, I have only to place before you one or two observations that occur to me, and that seem to me to show the unreasonableness, the unfairness, the gross injustice of the new-fangled principle of assessment that has been introduced into the new Municipal Act. Well, gentlemen, in the first place it seems to me that the introduction into the new Municipal Act of two different principles to be appiled respectively to tenancy houses and to residential houses, is altother unjustifiable and without precendent. I do not know, and I cannot conceive, of any justification for such a course It seems to me to be altogether a new departure from the old-established principles of legislation. In every such case it is the duty—and it ought to be the duty—of the Legislature to ascertain and determine, in the first instance, what is the best and fairest principle upon which to base assessment, and having determined that principle to apply it equally and without distinction to every case. But, gentlemen, that is what has not been done ; and I say that the introduction of the dual principle is entirely without precedent: and what is the result of the introduction of that dual principle. Suppose two men take a fancy to build two houses exactly at the same price, say a lakh of rupees. One of these owners of the two houses lets his house to a tenant ; and the other prefers to live in it himself. Suppose the owner of the house who let it to a tenant gets a rent of Rs. 200 per month. Well, then, we have this result, without making the necessary deductions for deterioration in the one case and for the cost of repairs in the other, that, in round numbers, one man is assessed at Rs 2,400 while the other man is assessed at Rs. 5,000. Now, gentlemen, I should like to know why one of these owners of house property, which is exactly of the same intrinsic value, should be assessed at exactly double the amount of the other? To my mind, it is difficult to conceive how any fair-minded and rational man can stand up and justify, or even plausibly defend, such a state of things. What we want is the adoption of some more proper, fairer, and more equitable principle of assessment. The present law is not only unjust, not only vexatious, but it is very difficult in its practical application. The law requires that you should make a certain deduction on account of deterioration, and how are you to do it? Are you to leave it to the sweet will, the caprice, the arbitrary caprice, of some officer, who, perhaps, in his zeal and anxiety to please the powers-that-be, would overlook many circumstances? Well, the only equitable mode of finding out the amount of deterioration would be to take into consideration the difference between the cost price and the present market value of the house. Is the Legislature prepared to adopt that principle? If they do, why then they fall back upon the old law, for the market value is nothing more than so many years' purchase of the annual rental value of the house. Well, gentlemen, what have the authors of this new law to show in favor of this new-fangled principle which they have introduced into this country? I have very carefully read the speeches of Sir Henry Harrison and the other honorable gentlemen who supported this Bill and who passed it into law, and I find that the principal reason assigned in favour of this law was that it was in accordance with the old-established law of England, that it was in accordance with the decision of the Courts of Justice in England. For my part, Maharajahs and gentlemen, I confess I can find no warrant whatever for the confident assertion made by Sir Henry Harrison. (Applause). I thought it right, after consultation with several learned friends of mine at the bar and after having failed in all our united researches, to find any justification of the statement of Sir Henry Harrison, to write and make inquiry of Sir Henry last night. I asked him to favour me, if he could, with the reference upon which the assertion he made was based. My letter, unfortunately, did not reach him until early this morning—about half-past six. In reply, Sir Henry Harrison, with the courtesy which so greatly distinguishes him, wrote to me to say he would have been very happy to furnish me with the reference had I given him a little longer notice, but that the matter had completely passed out of his memory and that he could not, at a moment's notice, lay his hands upon the reference or upon the book. (Laughter). But I think it only just to add that Sir Henry Harrison added in his letter that he was in a hurry to attend a meeting at (7-30), and therefore he had no time to hunt up the reference. Anyhow, I was left without the information I had expected from Sir Henry, and under the circumstances, I can only say once again that my own researches and the researches of my learned friends whom I consulted have failed to furnish me with any authority tending to confirm or to corroborate the statement so confidently made in Council by Sir Henry Harrison. But, gentlemen, I think I can put the case a little higher. It is possible that I and others whom I have consulted may be in error; but, if we do err, we err in very good company. We err in company with two learned and most distinguished and eminent barrister-Judges of the High Court who are supposed to be familiar with English law. Sir Richard Garth and Mr. Justice Wilson have both stated as distinctly as it is possible for Judges to state that the old Municipal Law was founded upon the English Rating Act. My hon. friend Mr. Surendranath Bannerji, in quoting this decision, made use of a word which, as a lawyer, I am not myself disposed to make use of, because to my mind it is not strong enough. My friend said it was a dictum; I say it was not a dictum because it was part of a decision. This question was fully argued out: on the one side the case was argued by counsel of no less eminence and ability than Mr. Pugh, Mr. Bannerjee, and Mr. Evans and on the other side by the Advocate-General, Mr. Phillips, and—I do not remember who his junior was. It was an appeal from the original side, from the judgment of Mr. Justice Pigott. The case came before Sir Richard Garth, our late Chief Justice, and Mr. Justice Wilson, two of the most eminent Judges that ever sat upon the bench of our High Court, and they have declared that our old Municipal law was the law of England, which was that the parks and mansions of country-gentlemen in England were rated not upon an imaginary value of what the cost might be but upon what their actual letting value might be, which means really the market value. That was the opinion of Sir Richard Garth and Mr. Justice Wilson. My friend Mr. Bannerjee has read the whole of that passage of Sir Richard Garth's judgment which bears upon this question, but he has omitted to read a portion of Mr. Justice Wilson's judgment, which, if you will allow me, I will with your permission read:—"The whole system of taxation and assessment under the Act in question is obviously borrowed in its general details from English Rating Acts. In such Acts in England the words 'annual value' are in familiar use, and have long received a settled construction. Annual value has always been held to mean annual letting value, and I think we ought to give the words the same meaning here" Therefore, gentlemen, as regards the law of England, we have the conflicting testimony of Sir Henry Harrison on the one side, who did not condescend in Council to give chapter and verse, to give references, or to cite authorities, and, on the other hand, we have the authority of these two learned and eminent Judges of the High Court to the effect that the law of England is exactly what our old municipal law in this country was. Which will you take, gentlemen, —which of these two conflicting authorities will you prefer? Gentlemen, I am a great admirer of Sir Henry Harrison ; but with all Sir Henry's many and varied accomplishments—and undoubtedly they are great—his most ardent admirers will not say that upon a legal question, Sir Henry Harrison is a greater authority than Sir Richard Garth and Mr. Justice Wilson. (Applause.) But this argument seems to me to be utterly beside the question, for even if the law of England were precisely what Sir Henry Harrison confidently asserted in Council it was, even then, I say, this question would be entirely unaffected by that fact, for there is no analôgy between the case of England and the case of this country. Gentlemen, remember that the cases of owners of residential houses in this country and in England are entirely different, and it is this fact that I want to bring home to my countrymen, because it not known by the bulk of them. It can be only thoroughly known to those who have been to England and who have thoroughly studied the political and social conditions of that country. In England, country-seats and mansions in town are only possessed by the aristocracy and by the higher middle-class. In fact, gentlemen, it is the moneyedclasses, that plutocracy, that enjoy the luxury of the ownership of residential houses ; for to the bulk of the English people—and when I say the English people I include Scotchmen and Irishmen—the idea of a residential house is somthing more difficult of accomplishment than the wildest of dreams. (Laughter). It would be interesting to know how many of the young gentlemen who come out annually to this country as members of the Civil Service to govern it, or, supposing they are too young, how many of the fathers of these young gentlemen, possess mansions or country houses of any kind whatsoever (Laughter and Applause), or how many of the honourable gentlemen who sat in Council and voted upon this question possess such property. (Renewed Laughter). I do not wish to be personal. Some of them are my personal friends. But I should like to know how many of those honourable European gentlemen who sit in Council, when they first come out to this country, have family or paternal mansions of their own ; though they might have, after long service in this country, acquired the means of buying family mansions. (Laughter and Applause). I mean no disrespect to these honorable gentlemen. The social conditions of the two countries are widely different. The majority of the people of England from whom I myself personally received every consideration, every mark of esteem and friendship, which ought to engender in my breast feelings of lasting and permanent gratitude, are not in the happy position of owning residential houses. They live in houses of which they take a lease for say, 30 or 50 years, as the case might be : and the same grievance exists in England. I believe I am a little particularly qualified to speak on this subject, because in my electoral contest I had to deal with this question. Well, during the electoral contest in England the great grievance of the Radical party was that the landed aristocracy in England kept in their own possession all the land for house property. How therefore can you, if you are a rational, fair-minded man, compare the case of England with the case of this country? But what is the case here? Every man, be he rich or poor, be he high or low, whatever his station in life, almost every man has a family dwelling-house ; and if he has not, it is his constant endeavour to buy or build one *in order to live in it.* (Applause). It may be that he may sink the whole of his capital in his house ; it may be that he may leave other property behind. It may be—and I believe it is constantly the case—that he may get involved in debt in order to procure a family mansion : it is his highest ambition; it is the instinctive intuition, if I may so speak, of our people (Applause) for a man to first of all create a roof under which he and his family can live. (Applause). Therefore, to say that the case in England and the conditions of things in this country are anything like analogous is altogether absurd. Here you must apply different principles. I can well understand English political economists of the Radical School like John Stuart Mill advocating a special basis of calculation for the rating and assessing of such places as Chatsworth, the country-seat of the Duke of Devonshire, and Belvoirs, the country-seat of the Duke of Rutland, or Hatfield House, the country-seat of Lord Salisbury, the present Prime Minister—I say I can well understand Radical political economists like John Stuart Mill and my late lamented friend Mr Fawcett being anxious to tax these particular mansions upon a special basis. And, gentlemen, I must tell you that my electoral experiences also acquainted me with this fact, that there was a strong public feeling amongst the masses of the people in England that the great landed aristocracy of that country had so contrived to manage legislation—because they themselves have the keynote to legislation in their own possession—that the heaviest burden of taxation fell upon the bulk of the people and the lightest weight fell upon their own shoulders. But, gentlemen, as I have already said, the case in England is widely different from the condition of things here. To say that there is any analogy between England and India in this matter is altogether absurd. To say that you are to apply the same principle to the family dwelling-house of the poor man, who may be an humble clerk in some office, drawing a salary of Rs. 20, Rs. 30, or Rs. 50 a month, and assess his family dwelling-house on the same basis that John Stuart Mill proposes for the assessment of the palatial mansions and country-seats of the richest members of the English aristocracy, is to turn the law into a mere engine of wanton oppression. (Applause). Gentlemen, it is on these grounds that we

have assembled here to protest against this new law. We do not in the slightest degree shirk a fair share of that burden which ought properly to fall upon our shoulders. All that we desire is that the incidence of taxation should be justly and equitably framed; and we invite the attention of the Government, respectfully but firmly, to this great question which is of very great importance, nay, which is of the most vital importance, to a large section of the inhabitants of this city. Gentlemen, I have myself no personal interest whatever in this question. I live in a house for which I pay rent to my landlord (Laughter), and I have not the good fortune—or rather, shall I say, under present circumstances, the misfortune?—of possessing any house property (Laughter and Applause). But, when I was asked to take part in the proceedings of to-day, I felt it to be my duty, my bounden duty, to lift my voice, however feeble, on behalf of a large number of my fellow-countrymen and fellow-citizens whom I consider to be deeply aggrieved by the present law (Loud Applause).

The motion was then put and enthusiastically and unanimously carried.

The Collection of Bustee Rents.

Nawab Syud Ahmed Ali Bahadur said: Gentlemen,—I have been asked to move the second resolution, which reads thus:—"That the provisions of the Municipal Law, which makes its obligatory upon owners of *bustiland* to pay the rates leviable from tenants and then to realize them have entailed serious hardship upon owners and loss of revenue to the Municipality; and this meeting desires to express the earnest hope that this part of the Municipal Law may be modified." Gentlemen, it would be impossible for me to adequately express the feelings of disgust in which the provisions of the new Municipal law which makes it obligatory upon owners of *bustiland* to pay the rates leviable from tenants and then to realize then are generally held. The large attendance to-day fully shows that. Under the present law the bustee owners are to pay the Municipal rates in advance and to get the sum realized from the tenants. The Municipality, by giving a notice, without instituting any law-suit, can realize the money by a warrant of distress and by the sale of the goods. But such facility has been denied to the *bustee* owners. It is a great hardship to impose upon the landlord the duty of paying the rates in advance, and, if it is difficult to realize the rent every month, how much more difficult must it be to do so when the usual facilities are denied to *bustee* owners? With these remarks I beg to move this resolution.

Babu Kally Nath Mitter: Mr. Chairman and Gentlemen,—I have much pleasure in seconding the resolution which has just been placed before you. The resolution speaks for itself. On the face of it you can see that by the law a class of persons are made to pay taxes which they are not liable to pay. According to common-sense, it is highly improper to make one person pay the debt of another; that appears on the face of it I cannot understand the reason why this innovation in the law was introduced, unless it be to get rid of the inconsistency which my friend Babu Surendranath Banerjee referred to—that of applying one sort of propositions advocated by John Stuart Mill in respect of residential houses and ignoring the other principle of giving relief to the poor. Perhaps Sir Henry Harrison thought that, after giving this relief to the poor, he would be perfectly consistent in introducing the principle so ably advocated by John Stuart Mill; for this is what he has done. Hitherto, the people knew perfectly what they were about, and the tax used to be very well collected. The collector was able to collect between 91 to 95 per cent. of the taxes in Calcutta; but the moment this law came into operation the result was that very large sums have fallen into arrear. The amounts which perhaps at the end of any particular quarter amounted to Rs. 5,90,000 in the hands of the collector became a lakh and some odd thousand rupees. That shows the inconvenience of the new method of collecting the tax. But it might be said that it is introduced for the relief of the poor. I heard the eloquent speech of my friend Sir Henry Harrison when he said that it was very desirable that the tax gatherers should not approach these poor individuals. Well, I could very well understand that if the law entirely relieved them of the presence of the tax-gatherers. But the tax-gatherers in different persons would still be there, and, perhaps, oftener than would be the case if the collections were made by the corporation. However, the result of the operation of the new law is very different from that anticipated. Whereas the corporation had the power of distraint, the unfortunate landlords do not possess that power; and those who do not wish to pay the tax can avoid paying it easily. Even with the advantage of the law of distraint it was not possible to realize everything that was due by these poor persons. The fact is they so often change their residences, going from house to house, that great difficulty arises in collecting the rates due by them. Then, Sir, I may remind you that, when this section of the Bill was being introduced, the Advocate-General raised his voice against it. He pointed out that it was entirely wrong to levy these rates upon the landlord. The ground upon which it was attempted to be made equitable was this—that in England the landlords were made to pay these rates for the tenants; but it was pointed out that in England the fixtures which are raised by the tenant belong to the landlord. Here, on the contrary, it is not so; the tenants are able to remove the fixtures which they put upon the land. That being so, there is no similarity between what prevails in England and what ought to prevail here. Now, our opponents might say: "This is for the benefit of the rich and not for the benefit of the poor." No doubt that is so. But, gentlemen, it is not simply in the interests of the rich that we call for the amendment indicated in this resolution, for those poor who are willing to pay will very likely have to pay more than their fair share because the landlords will lose from those who are unwilling to pay; and there will be a very unequal distribution of these rates. Many of my friends here will be in a position to tell you that they have not been able to realize their rents; they have tried in vain to collect the amounts which were collected by the Municipality. That being so there was not the slightest justification for this innovation in the law. Make each man pay his proper share. If it is supposed that a hut-owner should not pay his tax, relieve him of it altogether; but why throw the burden upon the unfortunate landlord? Having thrown an additional burden in the shape of the assessment under section 122, the operation of which is so painful, why throw this further burden upon him? What has he done that he should deserve it? There are persons who erect fine houses in Calcutta, and what would be the effect of this innovation in the law upon them? They will not erect any more fine houses. Then, it is not only for the benefit of the rich but also in the interests of the poor that this law should be altered. If the circumstances of Calcutta are such that you can give entire relief and exemption to the poor rate-payers by all means do so; but to make the rich landlords tax-gatherers is very objectionable. Why should they collect? You have more men to collect; why should they collect the rates for you, and especially as they have not got the same power as you have? Therefore it seems to me that this section should be repealed and the law altered. (Applause).

Babu Sita Nath Roy: Maharajahs and Gentlemen,—It is with great pleasure, though not without much diffidence, that I rise to speak in support of the resolution which has just been moved and so ably and eloquently seconded by Babu Kally Nath Mitter. It is indeed a great honor for an humble individual like myself to have to address such a vast and august assembly; and the consideration of the very large interests at stake prompts me to say a word or two on the subject before you. Considering how revolutionary the present Municipal Act is, how disastrous in its consequences, it is incumbent upon every rate-payer to give expression to his feelings, which I have no doubt are those of despondency and despair, so that our benevolent rulers might know that the feelings of despondency and despair which have been created by the present Municipal Act are not those of a few handful of people confined to the inhabitants of ward No. 6, or of any other ward, but the whole of Calcutta in general. This large gathering consisting of all sorts of people is a certain index to the general nature of the discontent now prevailing in the city. (Applause). I shall come now to the subject of my resolution. It is indeed a very hard law—call it unjust, if you like, for I do not know how otherwise to characterize such a law—a law which compels the owners of bustee lands to assume the *role* of collecting sircars to the Municipality and makes them pay from their own pockets rates and taxes really due from their tenants, leaving them to recoup themselves as best they could by recourse to the costly machinery of the law, while the Municipality with its huge establishment, its summary powers into the bargain—(powers which place the rate-payers' *lota-baties* and other utensils of every day use at the mercy and disposal of the Municipality)—fail to realize the whole dues from the tenants: and I cannot make out what would become of the bustee owners if they are altogether unable to realize the rates from the tenants. While the bustee owners can hardly realize their own rates from their tenants, while arrears of such rents are accumulating year by year, is it fair to impose an additional liability upon them? Section 117 is simply a device to shift one's own burden on to the shoulders of another. It seems that the same plan has been adopted here, that the same violent, unpleasant and unremunerative duty has been cast upon the landlords as has been cast by the Road and Public Works Cess Act upon the mofussil zemindars to their utter ruin. Even if the present rate of remuneration to be allowed to owners under section 117 were increased and the owners invested with the same summary powers as are possessed by the Municipality itself, I do not whether the owners would relish the idea of being saddled with this additional burden. Under the circumstances we earnestly pray Sir Stuart Bayley—a juster or nobler man than whom never ruled Bengal to this day—to repeal this section, and thus relieve us of an unnecessary burden. With your permission, gentlemen, I will now refer to another section relating to bustees, and that is Section 263. It empowers the Municipality to compel the owners of bustee land to keep as much as one-half of the land comprized in the same (irrespective of the site of any unfilled tank) completely open and unoccupied for roads, common grounds and spaces behind huts. Well, there are many owners whose only source of income is the rent accruing from these bustees, and whose very means of subsistence depends upon these rents. To compel poor people like these to keep one half of their bustee land vacant is simply to subject them to forfeiture of one-half of their total income and dry the very fountain source of their revenue. Surely such plenary powers of mischief should have no place in a statue. I sincerely trust that the promoters of this meeting will see that this section is repealed or considerably modified. Now, with reference to section 204, it enables the Municipality to acquire more land than is absolutely necessary for a public purpose, so that the Municipality can make large profits out of them at the expense of private individuals. What mischief such a provision is capable of working has been very well illustrated in the case of the New Central Road. The Municipal Act, I know, only follows on the lines of the Bengal Land Acquisition Act; but the Municipal Acts of other Presidencies, with the exception, perhaps, of Bombay, is absolutely free from such a clause which enables it to fatten at the expense of another (Applause.) One word more with reference to the clause which deals with trade licenses. The section enacts that "whoever exercises any trade, profession or calling without licence by Section 90 on or after the 1st July shall be liable to a fine not exceeding the amount payable by him in respect of such licence," etc. Here we have the words "one and a half times" inserted, whereas section 71 of the previous Act did not attempt to prescribe any minimum limit of penalty to be imposed upon the defaulter. The consequence of the alteration of the Act is that, under the present section, there is no discretion left to the Magistrate: the Magistrate must, *nolens volens*, impose the minimum limit of the penalty, irrespective of the capacity of the defaulter to pay it. This is indeed very hard and requires to be considerably modified (Applause.)

Professor Kally Charan Bannerjee: Gentlemen,—I have very little to add in support of the resolution which has already been moved, seconded, and supported. Indeed, I need not do more than ask you to read the provision in question in the light of the scandalous birth which so recently imaged its true character. You have already been told that it is an innovation on the Act of 1876. The question is—is it an improvement? Is it an improvement even from the Municipal point of view? I dare say it was started as an apt invention upon which were stamped the words "Collections made easy" (Laughter and Applause). But the patent has failed, and failed confessedly, for if we refer to the quarterly report of the Calcutta Municipality we find the confession in the words of the Collector himself. The confession is to the effect that "the collections in respect of Bustee Bills is for reasons detailed in my report of the last quarter still unsatisfactory." The patent therefore has failed; but, apart from the question as to whether or not the provision is in any sense in the interests of the Municipality, it must be remembered that the Municipality has no business at all to have any interests antagonistic to the interests of the people. Just consider for one moment what this provision implies. We have heard of the impressment of soldiers. Have you ever heard of the impressment of collectors? (Applause). This is how the matter stands. The Municipality approaches the bustee owner, it may be with the bow of courtesy, and says to the bustee owner, "Friend, it has been a very bad job with us collecting these rates. Will you kindly undertake to collect these rates for us? Remember, although we put it to you in that form, you must kindly do it for us. (Laughter and Applause). We do not wish you to be honorary collectors. We are going to pay you something in the shape of expenses that you may incur in collecting. We know very well that you run a great risk. Some of these rates may fluctuate; we know that. Some of these

bustees may be destroyed, and we well realize that we are asking you to pay rates in advance; but you must kindly take this risk for us (Renewed Laughter and Applause), and then we will allow you to retain, I believe, one-eight of the amount of the rates. But you must take the risk." Now, it comes to this, that you ask the people, whether they are willing to do so or not, to serve you as collectors, to take a risk, and then to add insult to injury, you offer them a little remuneration. Is it not open to the bustee owner to say, "Thank you, friend, for your kind offer. But I do not want to run the risk; I do not want your remuneration." One cannot understand how the Municipality, as has already been observed, can have the right to appoint a man its collector, whether that man is willing or not to render that service to the Municipality (Applause). And you will see the beauty of it still further when you remember that, in connection with this provision, the collector, in the shape of the bustee owner, is required not only to undertake to pay rates in respect of which it may be said that a portion is to be legally borne by him, for, as you know, a distinction is drawn in law between the land on which the huts are erected and the huts themselves, but also to collect the rates. As regards the rates on the land the owner is expected to pay half. Well, it might be said that inasmuch as he is expected to pay a portion of the rates upon the land, with some show of reason—it is only Municipal reason though—he might be called upon to pay the whole. But, then, if you come to the huts, you have this additional feature about them: that as regards the huts the tenant is also the owner of the hut and no portion of the rates leviable on the huts is to be borne by the bustee owner at all. In other words, the bustee owner is expected to pay rates no portion of which devolves upon him in any shape whatever. You introduce there a third person. We have hitherto heard of the owner and the occupier; but as regards these huts the man who is called upon to pay the rates is neither owner nor occupier. He is the owner of the land upon which the hut is erected. (Applause). The injustice of it therefore you will see from all sides, and then, to crown all, the Municipality approaches the bustee owner, and says, "although we are going to impose upon you this kind Act for us and we offer you this remuneration, remember we shall not arm you with those means for recovering the rates which we have been enjoying." The law distinctly provides that, when the bustee owner has to realize these rates from his tenants, these rates are only realizeable as rents and not as rates at the hands of the Municipality. Therefore, everywhere, while the Municipality seks to transfer a bad job to the bustee owner, the Municipality takes precious good care to withold from the owner those weapons of levying rates which it had been wielding with advantage all this time. (Applause). Anyhow, you see therefore it does nobody any good. It has not done good to Municipality: it has justly been made a grievance of by bustee owners. If it does nobody any good, why should it have a place for one moment more in the legal code of the country. The sooner it is swept off its pages the better. (Applause).

Babu RAKHAL CHUNDER TEWARY (a pleader of Diamond Harbour) wished to say a few words upon this subject. There were not only bustee lands in Calcutta but in several parts of Bengal, where some of them pay their rents to the Municipality and others directly to the Magistrate. In those places, the owners are not liable either for the huts or for the land. But the new Municipal Act applies not only to Calcutta but to some of the suburbs which are amalgamated with Calcutta. Therefore he thought this section should be amended in the interests of the suburbs as well. The other section respecting the assessment of residential houses also needed amendment. But there were several other in sections the Municipal Act requiring amendment which he did not see noticed in the resolutions placed before them. There was the principle regarding the acquisition of land, which was being enforced in the case of the New Central Road in Calcutta. If only 50 feet of land were required the Government would take up 150, and 50 would be devoted to the purposes of the road.

The motion was then put and carried unanimously.

ADOPTION OF THE MEMORIAL.

Babu OMRITO NATH MITTER said: I rise to move the third resolution, and, in doing so, I wish to say a few words. At this late hour it is not my wish to make a long speech, but as a citizen—I quote Mr. Ghose—who has the misfortune to own a dwelling-house I should feel wanting in my duty if I did not raise my strong protest against the one-sided, the arbitrary and oppressive character of the section which relates to the assessment of houses. I mean section 122. That section is wholly wrong in principle and being peculiarly and vaguely worded cannot but be an engine of oppression in the hands of the executive. This has been amply proved by recent assessments which have been made in ward No. 6. Moreover, as so very eloquently and ably pointed out by Mr. Ghose, it is quite unsuited to the circumstances of our country. The Hindu who has to build a house has to set apart certain apartments for the family idol. He has to set apart another apartment for the poojahs and other ceremonies. Well, all these things add greatly to the cost of the building without bringing in any return. The Act as it now stands makes no allowance for this cost. The section therefore, viewed from every point of view, cannot but operate with hardship upon the rate-payers of this city. Well, I do not wish to say anything more with regard to this section because most of the speakers have very ably and eloquently dwelt upon its objectionable character. But I desire to add one or two remarks with reference to the other section under which the owners of bustees have to pay rates on account of the occupiers. It seems to me that this section is most unrighteous and it was purely conceived from motives of convenience to the executive. As a late member of the corporation I can confirm every statement that has been made by the eloquent and learned professor Mr. Banuerjee. The Executive have great difficulty in realizing the rates, and simply for the sake of the convenience of the Executive the burden has been thrown upon the occupiers. I do not wish to say anything more but shall proceed to perform my task of putting before you the resolution which runs as follows:—"That the following memorial to His Honour the Lieutenant-Governor be adopted subject to such alterations as might be deemed necessary." I have no doubt you have all read the memorial which has been circulated, and I hope it will have the effect of convincing His Honor the Lieutenant-Governor of the propriety of amending this section and thereby save us the trouble of having to go before His Excellency the Governor-General, or to England, as my friend Mr. Surendranath Banuerjee apprehends. (Applause).

Babu AMARENDRA NATH CHATTERJEE: Maharajahs, Rajahs and Gentlemen,—At this late hour I should be suspected of labouring under temporary insanity by this interesting and influential gathering if I attempted to emulate the splendid orations of the other speakers who have gone before me. But, gentlemen, I have felt the rigour of this law for months and months: and who amongst us in this large gathering, whether the rich men of the land, holding broad acres, or the humble and poor labourer for his bread, have not felt the rigour of this law? I came prepared, Sir, to offer some arguments, some home-thrusts, in refutation of some of the iniquitous doctrines underlying some of the provisions of the new Municipal Act. But I am glad to say I have been most happily anticipated by the learned, able and experienced speakers who have gone before me, speakers amongst whom I notice with pride my honourable friend Mr. Surendra Nath Bannerjee (Applause) to whom we cannot be sufficiently grateful for putting himself to the inconvenience—for the sake of the interests of his countrymen, which he has always at heart, and, on the eve of his departure to England to agitate a public question—coming amongst us to give us the benefit of his long experience as a valued and independent Commissioner of this town and one of those who have have always taken the warmest and sincerest interest in the welfare of his countrymen. (Applause). Maharajahs and Gentlemen, if I were not out of order in speaking upon a matter which certainly goes beyond the immediate scope of the resolutions to-night, I may be permitted to say that my honorable friend Surendra Nath Bannerjee has the good wishes of his Brother-Commissioners of the Corporation (Applause) and of all the inhabitants of this great town (Renewed Applause): and we have only to hope that his exertions with reference to this particular Act may meet with the same success here which I am sure his splendid eloquence will secure in England for the object he has at heart. (Applause). Sir, I shall not go into the details of this legislation. I will only say that from my place as a Commissioner of the Corporation of Calcutta I have always taken occasion to express to Sir Henry Harrison and to my colleagues my sense of the injustice of the provisions of this new Act. I have had opportunities of watching the working of this Act, though I took no part in the proceedings, and I may state publicly that those who have to administer this law have owned to me the great injustice of the Act and how difficult and painful they themselves find the duty of administering the provisions of this law Gentlemen, when Lord Northbrook retired from this country, I believe the late Maharajah Sir Ramanath Tagore, in moving the first resolution, said that one of the great claims of Lord Northbrook to the gratitude of the people of this country was founded upon the fact that there was restless legislation and he gave us rest. Now, gentlemen, you are not aware—probably you may have forgotten—that some of the most iniquitous Bills for Municipalities were forged and manufactured by the Bengal Council, but Lord Northbrook put his veto upon those Bills and they never passed into Acts. Gentlemen, it is this restless legislation, of which this measure is the offspring, that we complain of; and I notice lamentably one fact, a want of sympathy with the real requirements of the people. Granted that these are the principles of political economy which obtain in England, Scotland, and other parts of the world, what have we got to do with that? Gentlemen, are not the ideas and circumstances of the people of this country altogether different from the ideas and circumstances which obtain in other countries, where upon the slightest necessity the people leave their paternal houses and callings and forsake their mother-country. But such is not the state of the feelings of the people of this country. Our ideas, our proclivities, are quite different. We are rooted to the soil. We are a home-loving people; we have numerous dependants whom people in other countries do not take the slightest notice of. The people of this country always support the most distant dependent members of their family and the first idea of a native who has been brought up in the house of his paternal uncle or some other distant relative is to scrape and save out of his little earnings—because natives do not make much—until he has enough to possess a house. And, now, gentlemen, with reference to the figures given to the meeting by my friend Babu Surendra Nath Bannerjee. I remember he had great difficulty in getting those figures, which he moved for at a meeting of the Commissioners. They abundantly confirm all our statements and unless Sir Stuart Bayley and the Government of India interfere in this matter many of these people—thousands and thousands of my countrymen—will be legislated out of their houses and their homes. (Applause). Gentlemen, at this late hour it would be presumption on my part to detain you any longer. I will therefore conclude by simple expressing to you my most cordial support of the resolution which has been placed before you. (Applause).

Babu AMRITA LAL BOSE then addressed the meeting in Bengali, in a speech which was loudly applauded through out.

Babu KUNJA LALL BANERJEE: Before the memorial is placed before you for your approval, gentlemen, I have a small suggestion to make. Only two points in connection with the new Municipal Act have been taken notice of and condemned as objectionable in the two resolutions passed by you. But if you go through the new Municipal Act you will find that it bristles with many other small sections which are quite as obnoxious as the two points

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dealt with to-day, and which therefore demand our attention. If you do not say anything about these sections on this occasion it may be thought, in any future amendment of the Act, that you approve of them and that they might as well be allowed to stand. Well, I am not going to make a speech, but I would simply suggest that to this this resolution there be added these words: "That it be a recommendation to the Committee to take into consideration the other objectionable sections and to alter or modify the memorial accordingly."

Mr. J. H. PERERA seconded the suggestion.

The resolution, as amended, was then put to the meeting and carried unanimously.

THE COMMITTEE.

Mr. R. D. MEHTA, who, on rising, was received with applause, said: Mr. Chairman, Mr. Sheriff, and Gentlemen,— I have the honour to appear before you and propose the fourth resolution. It reads thus—I hope, gentlemen, you will not cheer each name, because the list is a long one and the names are so wellknown that the whole list must be carried with acclamation:—

That a Commitee consisting of the following gentlemen, with power to add to their number, be formed for the presentation of the Memorial just adopted and for adopting such measures as may be necessary for carrying out the objects of this Meeting:—

Maharaja Bahadur Sir Jotendro Mohun Tagore, K. C.S. I.
Maharaja Sir Narendra Krishna, K. C. I. E.
Raja Sir Sourindro Mohun Tagore, KT.
Raja Sir Rajendranarain Deb.
Raja Rajendralala Mitra, C. I. E.
Raja Durga Charan Law, C. I. E.
Maharaj Kumar Nill Krishna.
Maharaj Kumar Benoy Krishna.
Nawab Abdul Latif Khan Bahadur, C. I. E.
Nawab Syad Ahmad Ali Bahadur.
The Hon'ble Prince Ferokh Shah.
The Hon'ble Sir Romesh Chunder Mitter, KT.
The Hon'ble Dr. Rash Behari Ghose.
The Ho'nble Kallynath Mitter.
Mahamohopadhyaya Maheshchandra Nyayaratna, C. I. E.
Prince Jehan Kader.
Kumar Saratchandra Sing.
Kumar Debendro Mallick.
Kumar Radhaprasad Rai.
Kumar Susil Krishna.
Pundit Prannath Saraswati.
Rai Kanailall Dey Bahadur
Rai Kunjalal Banerjie Bahadur.
Rai Budridas Mokim Bahadur.
Rai Suraj Mull Bahadur
Babu Damodar Das Burman.
Babu Sheobaksh Bogla.
H. M. Rustomjee, Esq.
E. D. J. Ezra, Esq.
E. S. Gubboy, Esq.
R. D. Mehta, Esq.
W. C. Bonnerji, Esq.
A. M. Bose, Esq.
J. Ghoshal, Esq.
Lal Mohun Ghosh, Esq.
Babu Chundilal Singh.
" Kalikrishna Paramanik.
" Kumud Kissen Mitter.
Mr. N. N. Ghose.
Babu Sambhu Chunder Mukerjee.
" Motilal Ghose.
" Amritanath Mitter.
" Narendranath Sen.
" Gapallal Seal
" Trailokyanath Biswas.
" Nalinbehari Sircar.
" Lalbehari Bysak.
" Debendranath Ghosh.
" Ashutosh Biswas.
" Preonath Mallick.
" Hemchandra Kar
" Ramanath Ghosh.
" Jadulal Mallick.
" Janokinath Roy.
" Sitanath Roy.
" Charuchunder Mallick.
" Ganeshchunder Chunder.
" Nandalal Bose.
" Pashupatinath Bose.
" Biharilal Mitter.
" Jogeshchunder Dutt.
" Kallyprasanno Ghosh.
Babu Shamcharan Law.
" Issurchunder Mitter.
" Bijoykri-to Dutt.
" Jogendrachandra Ghosh.
" Nobinchand Bural.
" Annadacharn Banerjee.
" Jagdananda Mookerjee.
" Mohinimohan Roy.
" Amarendranath Chatterji.
" Oshilchunder Mukherjee.
" Abhoy Churn Guha.
" Tarachand Guha.
" Kunjolal Mullick.
" Jivankristo Ghosh.
" Radhacharan Pal.
" Badanchundra Set.
Babu Rajkumar Sarvadhikari } *Members and*
Babu Kalichurn Banerji, } *Secretaries.*

But there is one little matter which should be settled before we proceed to discuss this resolution. Our friend Babu Surendra Nath Bannerjee will be leaving us to-morrow night; we have therefore to elect another member to act in his place as Secretary. I have not the permission of the gentleman whose name I am going to put forward to mention it; but, if you will carry it by acclamation, I am sure he will consent to act as Secretary; and that gentleman is Babu Kally Charan Bannerjee.

The name was carried with acclamation.

Mr. R. D. MEHTA then continued: Gentlemen,—The long list of names that I have just read will show you that the proposed Committee is a very representative one. You have noblemen, then Municipal Commissioners, and men representing all the wealth and intelligence of the city; and, if you like to say so, you have "light" and you have "leading." What more do you want? But you have one thing more, and that is that you have an honest and conscientious Governor in Bengal (Applause). I am quite sure that, if this Committee were to put to their heads together and lay their grievances in a moderate and distinct way before him, their representations will not be unheeded by Sir Stuart Bayley, but will be attended to with very great respect. I have tried to summarize in three sentences what I think of the present Municipal Act, and, with your premission, I will read these to you. The first is as follows:—"The principle of the assessment of houses, mansions, etc., in the abstract is just, but it is not expedient to put it into practice, seeing that it will have the effect of doubling, trebling, or even quadrupling the amount payable at a single step." Now, my friend Surendra Nath Bannerjee fully exhausted all these points, and I shall not detain you in speaking to them further. My second point is this, and, as a merchant, using mercantile parlance, you will excuse me if I say that, in this new Municipal Act, no such thing as the cost of repairs has been provided for. Gentlemen, perhaps you will tell me that there is something about depreciation. But in mercantile parlance "depreciation and cost of repairs" are two different things, quite distinct from each other. I say therefore that no account has been taken of the outlay on repairs, which really puts the valuation higher than it ought to be. Your property certainly suffers, and that is deterioration; but the outlay that you will be required to incur on the repairs of the house has not been taken into account in the new Act. As a matter of fact, gentlemen, we all know that we have to incur annually, during the Doorga Poojah holidays, some outlay in making some sort of repairs to the house, which is not depreciation, but actual outlay. This is a matter which should be looked into and provided for in any future amendment of the clause. (Applause). My third point is this. Although I have made it as brief and concise as possible, it is capable of very great enlargement, and reads thus:—"The peculiarity in the mode of constructing residential houses forced upon Hindoos, Mahomedans and others by reason of their habits and customs, should not be liable to taxation, as the measure involves indirect taxation on those habits and customs." Now, we know that the Hindu, according to his zennana system, requires separate apartments for idol-worship, and separate appartments for himself and his male friends. Now, all this means the occupation of land. Take the similar case of an English family consisting of wives, daughters, sons, sisters and aunts, amounting in all to say, nine ten or twelve people Now, an English family consisting of ten or twelve people will not occupy the same space of ground that a Bengalee by force of his customs and habits will be obliged to occupy. You are obliged to have a court-yard which is of absolutely no use, except on certain occasions, and yet you have to pay for that court-yard in your taxation—a thing from which you derive no benefit and which your force of customs and habits compel you to adopt. You likewise have to leave space for an alley for allowing the servants to go in and out because you consider it defiles you if you allow them to enter your appartments. We follow the same system ourselves. We Parsees do not allow our servants to go into our own apartments and for that purpose we set apart a little alley or lane. But that also costs money. You have to spend money in buying that piece of land, and you have to be taxed for it as well. (Applause). I certainly say that these excessive taxes should be nipped in the bud, and I am very pleased to see so large a gathering here, for it proves conclusively that you feel and think that the way in which taxes are levied at the present day is not an equitable one. (Applause). Gentlemen, there is one remark, and one only, which I should certainly be very sorry to have left unsaid before I leave this meeting. It is with reference to that much abused and I understand at present highly unpopular Chief Henry Harrison. As far as I am concerned and as far as my personal friendship goes, with which of course you have no concern, I really believe him to be a "good man and true"; and I can assure you that, if you will lay your grievances before him, and show him that they are legitimate ones, he will yield and do everything in his power to facilitate the obtaining of that relief, which is now engaging your attention. (Applause).

Babu RAMANATH GHOSE seconded the motion.

The motion was put and carried unanimously.

THANKS TO THE SHERIFF.

The CHAIRMAN said he could not bring the meeting to a close without saying how very much obliged they were to the Sheriff, Mr. Turner, for convening the meeting, and for favouring them with his presence that evening. They were under a great debt of obligation to Mr. Turner, and, on behalf of the meeting, he begged leave to tender to Mr. Turner their most hearty thanks (Applause).

Mr. TURNER, in acknowledging the compliment, remarked that no thanks were due to him for simply performing his duty.—(Voices: 'For your presence.")

THANKS TO THE CHAIRMAN.

On the motion of Babu KUNJA LAL BANNERJI, the meeting passed a cordial vote of thanks to Maharajah Sir Narendra Krishna, K. C. I. E., for presiding on the occasion.

The proceedings then terminated, every one pronouncing the meeting a great success.

MR. ROBERT HOTZ of Simla photographer by appointment to His Excellency the most Honorable the Marquess of Lansdowne Viceroy and Governor General of India, 13 35 Government Place, East, Calcutta.

Special arrangements made for Zenana ladies.

Inspection of Specimen invited. 238